Touche Ross

MEDICAL AND HOSPITAL PRODUCTS AND EQUIPMENT MARKET SECTOR STUDY

FINAL REPORT

Touche Ross International

90-05448/

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1. INTRODUCTION

The Canadian Consulate, as part of its trade development programme in Australia, regularly undertakes specific market sector studies to establish whether there are potential niches in the Australian market which could be developed by Canadian manufacturers on either an export or joint venture basis.

In this instance, the Consulate has commissioned Touche Ross Services Pty. to undertake a market sector study of the hospital and medical equipment market in Australia. It is believed that the technological development and innovation undertaken by Canadian manufacturers of such equipment could be successfully exploited in this market.

With the objective of determining if, and in what specific areas, potential market opportunities may exist, Touche Ross Services Pty. has undertaken a comprehensive review of the Australian market so as to -

- establish the size of the market for hospital and medical equipment
- identify the major sources of supply and the relationship between imports and local production
- identify the major companies active in the market
- outline the most effective methods of market entry, and related factors that may infuence the viability of any venture.

The outcomes of this review, as detailed in the following pages of the report, provide the basis for Canadian manufacturers to initially decide whether they should consider penetrating the Australian market, and if so, the means by which they should pursue their interest.

2. EXECUTIVE SUMMARY

Excellent niche opportunities are thought to exist for Canadian manufacturers seeking to develop an Australian export market for their products.

These opportunities are believed to exist for both existing products able to satisfy the specified criteria outlined earlier, or in the area of product development, to be undertaken as a joint venture arrangement with an Australian manufacturer. Such a venture could capitalise on the wealth of Australian developed technology currently available or involve the cross licencing of superior Canadian technology.

The attractiveness of Australian entry conditions, and its similarity, in many ways, to the Canadian market, (e.g., the reliance on imports, the system of regulatory control), further enhance the potential of this market for Canadian manufacturers.

Findings

The Australian market for hospital and medical equipment is mature, sophisticated and is very much part of the international arena in that 'state of the art' technology is readily available and applied soon after its development.

The market is highly competitive, with many multi-national companies active participants through their Australian subsidiaries. The high incidence of foreign ownership is, in fact, one of the major characteristics of the market with only one of the major domestic manufacturers, the Nucleus Group, being Australian owned.

It is, however, only a small market, accounting for less than 1% of the total value of the world market, and one which is heavily reliant on imports to supplement the limited range of domestically manufactured products.

2. EXECUTIVE SUMMARY (Cont'd)

The market is largely conservative in its purchasing habits, with a traditional preference for imports of European or American origin.

Successful market penetration is heavily reliant on the choice of distributor/agent and his ability to not only promote the product but provide the requisite level of technical expertise and after sales service, especially in the case of major equipment purchases. In terms of low grade products, such as disposables, promotion and price are the paramount considerations.

Although the current market is static, with real growth potential constrained by reduced Government expenditure in the public health care sector, continued and rapid innovation and technological development is constantly changing the face of the market. The ability to keep abreast of these changes is critical to the maintenance of market share.

There are no major barriers to entry into the market. The level of regulatory control is generally low. The possible liability for payment of import duty and/or sales tax is considered the only real impediment.

Recommendations

A first hand inspection of the Australian market for hospital and medical equipment is strongly recommended to any Canadian manufacturer contemplating entry into this market.

Such a visit should provide an insight into the current operations of the market which is constantly changing, a condition exacerbated by the rapidity of technological development.

2. EXECUTIVE SUMMARY (Cont'd)

It would, more importantly, demonstrate the commitment of the Canadian manufacturer to developing an Australian export market. In light of the lack of awareness that currently exists regarding Canadian expertise, and the difficulties associated with having any product, irrespective of origin, accepted by a distributor, the importance of personal involvement cannot be over-rated.

It is recommended that Canadian manufacturers investigate opportunities in all areas of product and technological development except those specific areas subject to stringent regulatory control. The low level of regulatory control is a feature of the Australian market to be exploited by new entrants.

As the establishment of a branch office is not considered to be a viable proposition in the initial stage, it is recommended that Canadian manufacturers who wish to develop an Australian export market enter into an agency agreement with a national Australian distributor. The distributor selected should be appropriate to both the product concerned and the market in which the product is to be distributed and have the professional, financial and physical capability to service the market. If a suitable national distributor cannot be located, one which has the resources to at least service the two major markets of Victoria and New South Wales should be sought. The distributor must additionally be given suitable marketing support by the manufacturer - it is not acceptable to simply dump the product in Australia.

Any foray into the Australian market must be accompanied by a strong marketing and promotional campaign. This is even more important in the case of the Canadian manufacturers who lack the standing and reputation of their European and American counterparts. It is therefore recommended that the Canadians undertake a campaign to develop an awareness of their expertise at both the international and domestic, i.e. Australian, level.

2. EXECUTIVE SUMMARY (Cont'd)

The most appropriate means by which this can be achieved is through participation at international medical exhibitions and conferences, and at the local conferences and conventions of individual medical associations (refer Appendix L).

3. THE AUSTRALIAN HEALTH CARE MARKET - AN OVERVIEW

3.1 Salient Demographic Features of Australia - A Highly Urbanised Country Faced with an Ageing Population

Australia is a country of some 7.7 million square kilometres - approximately four-fifths the size of Canada - occupied by a population approaching 16 million people.

Seventy-seven percent of its total population reside along the eastern seaboard, which encompasses the three major states of Victoria, New South Wales and Queensland. The population distribution across all states and territories is outlined in Table 1 below.

TABLE 1: AUSTRALIA: DISTRIBUTION OF POPULATION AS AT JUNE 30, 1986

STATE	POPULATION	% OF TOTAL
New South Wales	5.544m	34.7
Victoria	4.165m	26.1
Queensland	2.593m	16.2
South Australia	1.373m	8.6
Western Australia	1.441m	9.0
Tasmania	0.447m	2.8
Northern Territory	0.148m	0.9
Australian Capital Territory	0.264m	1.7
TOTAL	15.975m	100.0

For reasons of historical, climatic and economic foundation, Australia's population is concentrated in the capital cities and other major cities on the south and east coasts, with the most urbanised states being those of New South Wales and Victoria. Some 85% of the total population live in these urban centres.

3. THE AUSTRALIAN HEALTH CARE MARKET - AN OVERVIEW (cont'd)

3.1 Salient Demographic Features of Australia - A Highly Urbanised Country Faced with an Ageing Population (cont'd)

Outside these major areas of urban concentration, Australia's population is fairly sparsely distributed. Furthermore, the physical distance between these major centres is considerable. This factor is of particular relevance to anyone comtemplating national product distribution as it has a marked impact on distribution costs and the ability to service the entire market.

The most significant feature of the Australian population is that it is an ageing population. The combination of a decline in birth and mortality rates has resulted in a shift in the age composition of the population. As at June 1986, the median age was 31.0 years. The Australian Bureau of Statistics forecast is that by 2001, when the total population is projected to have reached 19.5 million, the median age will have increased to 34.29 years.

3.2 Understanding The Australian Health Care System

The primary responsibility for the provision of health care in Australia rests with the public sector, whose total expenditure in this area, at both the Commonwealth and State/Territory level, is almost double that of the private sector.

Details of total expenditure on health care by both the public and private sectors are outlined in Table 2, from which it can also be seen that while there has been an increasing reliance on public sector expenditure, total expenditure on health care, as a percentage of GDP, has remained almost constant.

This increasing reliance on the public sector is largely attributable to the introduction of Medicare in February, 1984. Medicare is a system of universal health insurance and reflects the major health care objective of the present Labor Government, i.e. to ensure access to basic health services for all.

3. THE AUSTRALIAN HEALTH CARE MARKET - AN OVERVIEW (cont'd)

3.2 Understanding the Australian Health Care System (cont'd)

The method by which much of Governments' health care expenditure is allocated, Medicare is financed by a levy of 1.25% on the taxable income of all Australians, except those who are recipients of social welfare benefits, aged, or low income earners.

The major feature of the Medicare system is the automatic entitlement to free or heavily subsidised medical and public hospital services. Private health insurance is additionally available for public hospital patients wishing to use the physician or specialist of their choice, private hospital accommodation and treatment, and services such as dentistry and physiotherapy. More than 50% of the population have retained private health cover.

The impact of Medicare on public sector health expenditure is evident from an analysis of expenditure levels shown in Table 2. While total expenditure (both public and private) on health in 1984/85 has grown by 23.1% since 1982/83, public sector (Government) expenditure has increased by 45.2%, as against the decline in private sector expenditure of 17.5%.

There are 1067 hospitals in Australia, of which 734, or 69%, are public (Government) hospitals. Of the 90,788 hospital beds available, some 77% are located in public hospitals.

As is evident from the above figures, public hospitals tend to be larger than their private counterparts. Additionally, the range of specialist services available tends to be broader, with many also operating as teaching hospitals. In general, Australia's public hospitals are thought to be amongst the world's finest, both in terms of facilities and expertise of their staff.

Responsibility for public hospitals is vested with each State and Territory, who have total control over the funding and expenditure of their hospitals The Commonwealth Goverment's participation is limited to hospitals run by its Departments of Veterans' Affairs (10 hospitals) and Defence (3 small hospitals).

TABLE 2: AUSTRALIA: ESTIMATES OF TOTAL HEALTH EXPENDITURE 1982/83 TO 1984/85 (CURRENT PRICES)

($ MILLION)

	1982/83	1983/84	1984/85
RECURRENT EXPENDITURE			
Commonwealth Government	3392	4327	6045
Other Governments*	4039	4550	4944
Private Sector	4768	4733	3890
TOTAL	12199	13610	14879
CAPITAL EXPENDITURE			
Commonwealth Government	28	53	48
Other Governments*	233	308	422
Private Sector	150	158	169
TOTAL	411	520	639
TOTAL EXPENDITURE			
Commonwealth Government	3420	4380	6093
Other Governments*	4272	4858	5366
Private Sector	4918	4891	4059
TOTAL	12610	14129	15518
PERCENTAGE INCREASE OVER PREVIOUS YEAR	11.3	12.0	9.8
AS A PERCENTAGE OF GDP	7.6	7.6	7.5

* State and Territory Governments and other Local Government Authorities

SOURCE: Australian Institute of Health, Information Bulletin No. 1, 1986

3. THE AUSTRALIAN HEALTH CARE MARKET - AN OVERVIEW (cont'd)

3.2 Understanding the Australian Health Care System (cont'd)

Federal and State government policies of cost containment, combined with the increasing cost of health care provision and the effects of two major industrial disputes (the NSW doctors dispute in 1985, which saw a number of doctors withdraw their services from the public health system, and the recent two month nurses strike in Victoria, which resulted in the achievement of significant wage increases) have placed enormous pressure on the public hospital system. Waiting lists for elective surgery have escalated to the point where delays of 12-18 months are commonplace, and existing physical and financial resources are simply inadequate to provide the standard of care, and in many cases, the equipment and facilities, required and expected by the community.

The private hospital sector, traditionally owned and/or managed by individuals or small groups of doctors, is also undergoing significant change. There is an increasing trend towards corporate ownership, and a continued rationalisation of hospitals, partly in response to increasing cost pressures and partly in order to achieve economies of scale in the provision of services. The major corporate owners of private hospitals are Hospital Corporation Australia Pty. Ltd., Hospitals of Australia, and, a result of its recent acquisition of the Consolidated Health Care Group, Health and Life Care Ltd.

Another area undergoing rapid decentralization and privatisation is that of pathology, with the number of small laboratories and general practitioner based facilities flourishing. However, prevalent overservicing in this sector has attracted Federal Government regulation, and the consequent introduction of a system of accreditation from January 1, 1987. Although the cost of accreditation may dissuade some potential entrants, it is unlikely to significantly dampen growth in this area.

3. THE AUSTRALIAN HEALTH CARE MARKET - AN OVERVIEW (cont'd)

3.2 Understanding the Australian Health Care System (cont'd)

In fact, traditional methods and accepted practices are being challenged in every sector of the health care industry. As a result, the industry is undergoing significant structural change. In part, this is due to the increased reliance on the public sector with the introduction of Medicare, and the consequent inability of that sector to meet those demands in light of current expenditure constraints. However, these changes are also the outcome of a series of entrepreneurial initiatives being undertaken in the private hospital and medical sector.

It is thought that any significant growth likely to occur in the industry will be through the private sector. With public hospitals further restricting services and admissions, where possible, there is expected to be an exodus of patients who will be looking to the private sector to provide the facilities and services they are currently unable to access.

As such, the investment opportunities for the private sector are significant, as is being increasingly recognised in the establishment of corporate owned private hospital "chains", the development of day surgery centres (primarily in the Sydney, NSW area) for the performance of minor operations, and the introduction of 24 hour clinics offering medical, pathological and radiological services.

Other future opportunities are thought to be in the implementation of two essentially American concepts, i.e. large scale multi-disciplinary specialty clinics (both diagnostic and rehabilitative) and Health Maintenance Organisations (pre-paid health care management structures). There is also potential for the development of technologies and services that will enable the chronically ill to treated at home, thereby alleviating some of the pressure on the hospital system. Improved support services for the elderly who remain in their own home, and the introduction of "outreach" programmes through which hospitals (both public and private) can co-ordinate inpatient and outpatient services are also areas of likely development.

3. THE AUSTRALIAN HEALTH CARE MARKET - AN OVERVIEW (cont'd)

3.2 Understanding the Australian Health Care System (cont'd)

The growth potential of the private sector may be further enhanced if the present Federal Labor Government is replaced by a Liberal Government at the next election due later this year. A change in Government would inevitably see the dismantling of the Medicare system of universal health cover and the possible return to system essentially based on private health insurance. If this scenario should eventuate, free hospital and medical treatment would be available only to specified disadvantaged groups within the community e.g, the aged, unemployed,low income earners etc.

Other important changes occurring within the health care system include the increasing community awareness and acceptance of alternative medicines, e.g., acupuncture, homeopathy, naturopathy and chiropractic treatments, and the emphasis now placed on self-care. This emphasis is additionally being reinforced through various informational campaigns aimed at encouraging the population to take greater individual responsibility for their physical health and well-being. An illustration of the importance attached to this area is a recent industry suggestion that hospital facilities for smoking related illnesses may be restricted in favour of the treatment of illnesses that are not voluntarily induced or exacerbated.

3.3 Key Providers of Health Care Services

In identifying the key providers of health care services, one is also defining the primary end-user groups to which hospital and medical equipment is marketed.

These primary groups are identified in Table 3 below.

A state by state distribution of hospitals, nursing homes, doctors, and dentists, together with an analysis of specialist practitioners by area of speciality is included as Appendix A.

3. THE AUSTRALIAN HEALTH CARE MARKET - AN OVERVIEW (cont'd)

3.3 Key Providers of Health Care Services (cont'd)

TABLE 3: KEY PROVIDERS OF HEALTH CARE SERVICES IN AUSTRALIA

	NUMBER
1. HOSPITALS	
Public	734
Private	333
TOTAL	1067
2. NURSING HOMES	
With approved services	180
Without approved services	24
TOTAL	422
3. DOCTORS	
General Practitioners	15,501
Specialists	10,513
Hospital Doctors	7,369
TOTAL	33,383
4. DENTISTS	5,677
5. PHYSIOTHERAPISTS	9,488 (a)
6. PATHOLOGISTS	1,100 (b)

(a) Overstates actual number due to multiple registering between states.

(b) Estimate based on membership of Royal College of Pathologists of Australia

4. THE SIZE AND STRUCTURE OF THE AUSTRALIAN MARKET FOR HOSPITAL AND MEDICAL EQUIPMENT

4.1 An Overall Perspective

Although it is difficult to precisely quantify the size of the Australian market, from the limited statistical data available, and on the basis of the informed opinions of industry executives, Touche Ross estimate it to be between 1/15th and 1/20th the size of the US market in any given sector. In terms of the world market for hospital and medical equipment, which is valued at approximately US$28 billion, Australia is estimated to have a market share of between 0.5% and 1%. Table 4 reflects the breakdown between domestic production, imports and exports, and the resultant levels of apparent domestic consumption. In 1985/86, apparent domestic consumption was $390 million, which, in US dollar values (AUD$1 = USD0.70), equates to US$273 million, or marginally less than 1% of the world market.

From Table 4 it can also be seen that apparent domestic consumption has almost doubled in the period from 1983/84 to 1985/86, with domestic production (+65%) and imports (+93%) showing strong growth. The increase in exports over this period has been a comparatively more modest 47%.

Discussions with industry executives lead Touche Ross to believe that there will not be any major changes in the ratio between imports, exports, and domestic production in the short term, although there is increasing emphasis on the development of potential export markets at both the Federal and State level, e.g. the Victorian Government, as part of its Economic Strategy, is encouraging new high-technology export orientated business ventures based on the technology being developed at its 15 world class medical research centres.

Additionally, a number of multi-national companies with active subsidiaries in Australia e.g., Becton Dickinson Pty. Ltd., are now to looking to manufacture locally as a hedge against adverse exchange rate fluctuations and also to take advantage of the strong taxation incentives for local investment in R & D.

4. THE SIZE AND STRUCTURE OF THE AUSTRALIAN MARKET FOR HOSPITAL AND MEDICAL EQUIPMENT (cont'd)

4.1 An Overall Perspective (cont'd)

Although only small, the Australian market is highly competitive, mature and sophisticated in that new innovations and technology are available very soon after they are introduced into the international market.

The paucity of statistical data makes it difficult to discuss individual market segments in any detail, although industry discussions have given some general insight into the value and degree of competitiveness that exists in some areas.

The Australian market for diagnostic imaging equipment, including X-rays, cat scans, MRI's and ultrasound, is valued at approximately $120 million. It is extremely competitive with GEC Australia Ltd. and Siemens Ltd. servicing the bulk of the market. Other major players include Toshiba (Australia) Pty. Ltd. and Philips Industries Holdings Ltd.

Medical electronics, i.e. pacemakers, cardiac monitors, defibrillators etc., is a market thought to be worth around $80 million, and again is very competitive, with many players including Hewlett-Packard Australia Ltd., Siemens Ltd., Marquette, Medtronic Australia Pty. Ltd. and Nihon Kohden. It is a segment where market share changes regularly as new technology is developed.

The disposables market is estimated to be worth $150 million, and is dominated by Johnson and Johnson Australia Pty. Ltd. whose market share is thought to be approximately $40 million. Terumo (Australia) Pty. Ltd. is also prominent in this market, although again, it is a segment that is serviced by a large number of companies.

Profiles of the above companies, and other major local and overseas participants in the Australian market are included as Appendix B.

4. THE SIZE AND STRUCTURE OF THE AUSTRALIAN MARKET FOR HOSPITAL AND MEDICAL EQUIPMENT (cont'd)

4.1 An Overall Perspective (cont'd)

The total world market for hospital and medical equipment is currently thought to be growing at around 11% per annum. By 1995, it is expected to have reached a value of US$72 billion. Continued growth over the same period is expected to see the Australian market achieve a value in excess of $900 million, with industry experts forecasting growth rates within the 10-15% range for all market segments.

4.2 A Profile of the Domestic Industry

As can be seen from Table 4, the total value of domestic production of hospital and medical equipment is estimated to be $180 million.

Local manufacture of hospital and medical equipment is confined to some 100 companies, most of whom are small operations employing less than 30 staff, and whose activities are oriented towards the specialised production of a limited range of products for the domestic market.

The market is, however, dominated by a select number of major manufacturers, by far the largest of whom, in terms of turnover, is the Nucleus Group of companies. A profile of these major manufacturers is featured later in this section.

The majority of Australian manufacturers supplement their own production with a range of imported products for which they act as distributors. These imported products are generally chosen so as to complement the locally produced range.

In addition, there are another 50 or so distributors/wholesalers who deal solely in imported products.

TABLE 4: AUSTRALIA: DOMESTIC PRODUCTION, IMPORTS, EXPORTS AND APPARENT DOMESTIC CONSUMPTION OF HOSPITAL AND MEDICAL EQUIPMENT

($'000)

	1983/84		1984/85		1985/86	
	AUD	CAD	AUD	CAD	AUD	CAD
MEDICAL, SURGICAL, ELECTRO-MEDICAL, DIAGNOSTIC, OPTHALMIC APPARATUS						
Domestic Production	109006	99424	115000*	104892*	180000+	164178+
Imports	81918	74717	110825	101083	155383	141725
Exports (incl. re-exports)	56154	51218	47475	43302	53720	48998
Apparent Domestic Consumption	134770	122923	178350	162673	282113	257315
MECHANO-THERAPY & RESPIRATORY APPLIANCES						
Domestic Production	N/A		N/A		N/A	
Imports	10727	9784	13791	12579	17035	15538
Exports (incl. re-exports)	2377	2168	2102	1917	2723	2484

TABLE 4: AUSTRALIA: DOMESTIC PRODUCTION, IMPORTS, EXPORTS AND APPARENT DOMESTIC CONSUMPTION OF HOSPITAL AND MEDICAL EQUIPMENT (cont'd)

($'000)

	1983/84		1984/85		1985/86	
	AUD	CAD	AUD	CAD	AUD	CAD
ORTHOPAEDIC APPLIANCES, PROSTHESES, HEARING AIDS, PACEMAKERS ETC						
Domestic Production	N/A		N/A		N/A	
Imports	23197	21158	48333	44086	44642	40718
Exports (incl. re-exports)	879	802	32064	29246	29210	26642
X-RAY APPARATUS						
Domestic Production	409	373	450+	410+	495+	452+
Imports	39880	36375	57347	52306	83241	75924
Exports.(incl. re-exports)	2486	2267	2436	2222	5555	5067
Apparent Domestic Consumption	37803	34481	55361	50494	78181	71309
TOTAL						
Domestic Production	109415	99797	115450*	105302	180495+	164629
Imports	155722	142034	230296	210053	300301	273905
Exports (incl. re-exports)	61896	56455	84077	76687	91208	83191
TOTAL APPARENT DOMESTIC CONSUMPTION	203241	185376	261169	238668	389588	355343

* Estimate based on AMDADA figures and does not include hearing aids

4. THE SIZE AND STRUCTURE OF THE AUSTRALIAN MARKET FOR HOSPITAL AND MEDICAL EQUIPMENT (cont'd)

4.2 A Profile of the Domestic Industry (cont'd)

Australian production tends to be concentrated in those areas where maximum tariffs of 20% and 30% apply, or in areas where the cost advantages of local production cannot be matched on an import basis (primarily disposables).

However, for those few local companies with strong export markets, the domestic market contributes only a small proportion of total sales. Two cases in point are Nucleus Limited and the Australian Biomedical Corporation, both of whom export over 90% of their total production.

Financial survival in a market as small and fiercely competitive as the Australian market has also demanded increasing product specialisation and market segmentation, a trend which is reinforced by the increasing sophistication of equipment and buyers' preference in purchasing from companies perceived to be expert in their field. As such, both manufacturers and distributors, are necessarily developing specialist knowledge of small market sectors.

The local industry is additionally characterised by the extent of foreign ownership and control of its larger manufacturers, with only one major manufacturer, the Nucleus Group, being Australian owned. A brief outline of each of these major manufacturers is given below.

Nucleus Limited

Nucleus Limited was formed in 1965 and became a publicly listed company in 1980. Sales in 1985, which increased by 46% on their 1984 level, reached $125.4 million. Profit for 1985 was reported as $3.6 million. 1986 sales are estimated to have exceeded $140m. As previously stated, some 90% of Nucleus' production is for the export market.

4. THE SIZE AND STRUCTURE OF THE AUSTRALIAN MARKET FOR HOSPITAL AND MEDICAL EQUIPMENT (cont'd)

4.2 A Profile of the Domestic Industry (cont'd)

The company comprises six separate operating subsidiaries -

. Telectronics - implantable cardiac pacemakers

. Ausonics - cardiac monitors, ultrasound diagnostic imaging systems, specialised breast imaging and diagnostic X-ray equipment

. Cochlear - cochlear implants (Bionic Ear)

. BGS Medical - bone growth stimulation

. Domedica - renal dialysis

. Medtel - Australian distributor for Telectronics and Ausonics, and imported hi-technology health care products.

Travenol Laboratories Pty Ltd.

Travenol Laboratories Pty. Ltd. is the Australian subisdiary of USA incorporated Baxter Travenol. It manufactures, under the brand name Travenol, sterile solutions, solution bags, plastic pour bottles, irrigation solutions and blood solution sets. Over the last twelve months, Travenol Laboratories Pty. Ltd. has been diversifying its activities through a series of company takeovers, including the major acquisition of AHS Pharamaplast, the Australian subsidiary of American Hospital Supplies.

Johnson & Johnson Medical Products Pty. Ltd.

Johnson & Johnson Medical Products Pty. Ltd. is the largest manufacturer of disposables in Australia, specialising in hospital sutures, implants, blood diagnostic equipment, blood reagents, dental and orthodontic equipment. The company is owned by Johnson & Johnson of the USA.

4. THE SIZE AND STRUCTURE OF THE AUSTRALIAN MARKET FOR HOSPITAL AND MEDICAL EQUIPMENT (cont'd)

4.2 A Profile of the Domestic Industry (cont'd)

CIG Medishield

CIG Medishield is the medical equipment division of Commonwealth Industrial Gases (CIG). CIG, which is listed on the Australian stock exchange, is a member of the BOC Group of the UK. BOC owns 59% of the issued capital, with the remainder being owned by private investors in Australia. They are the largest supplier of medical gases and equipment in the Australian market.

CIG Medishield manufacture and distribute critical care products such as monitoring equipment, ventilators, incubators and open care (neo-natal) systems; surgical and diagnostic equipment; home health care products; anaesthetic and respiratory equipment and systems; blood and blood gas analysis products; hospital gas delivery systems and educational materials. Some 70% of its total product range is imported.

Total sales were $70m for the year ending September 1986, an increase of 19% on the previous year.

Terumo (Aust.) Pty. Ltd.

Terumo (Aust.) Pty. Ltd. is the Australian subsidiary of the Terumo Corporation of Japan and dominates the market for single use sterile syringes, hypodermic needles and winged infusion sets. It has achieved a market share of some 85-90% in Australia. The company also supplies blood analysis and diagnostic equipment and apparatus, blood collecting systems, haemodialysis equipment, micro blood tubes, electro-medical diagnostic apparatus, electronic and clinical thermometers and foetal heart monitors. Trade names are Surflo and Terumo.

4. THE SIZE AND STRUCTURE OF THE AUSTRALIAN MARKET FOR HOSPITAL AND MEDICAL EQUIPMENT (cont'd)

4.2 A Profile of the Domestic Industry (cont'd)

A detailed listing of key Australian manufacturers and suppliers of hospital and medical equipment, by product category, is included as Appendix C.

This listing has been compiled from the Buyers Guide of the Hospitals and Health Services Year Book published by Peter Isaacson Publications Pty. Ltd. and further refined by the Medical Engineering Research Association, (an industry association equally funded by the medical companies and the Federal government). While the listing is not intended to be definitive, it provides a good indication of the scope and nature of manufacturing and supply activities in Australia.

While industry sources believe that local production will grow at a faster rate than imports, it is widely recognised that Australia's manufacturing infrastructure is very limited, and that local manufacturers lack the entrepreneurial ability and capital resources necessary to develop the technology required to be internationally competitive.

However, with the availability of highly attractive tax deductions for local R & D expenditure, there is evidence of increasing investment in Australia by overseas companies with Australian subsidiaries. An example of this is Becton Dickinson Pty. Ltd., a competitor of Terumo (Aust) Pty. Ltd., who is shortly to commence production on the Gold Coast (southern Queensland).

Additionally, the encouragement of new export orientated ventures will see a development of infrastructure and manufacturing expertise that may also provide ancillary production benefits for the local market.

It is believed that increased specialisation and a further rationalisation of manufacturers and distributors are the likely future scenarios for the domestic industry.

4. THE SIZE AND STRUCTURE OF THE AUSTRALIAN MARKET FOR HOSPITAL AND MEDICAL EQUIPMENT (cont'd)

4.3 The Importance of International Trade to the Australian Market

1. IMPORTS

As outlined above, local production of hospital and medical equipment is largely confined to those areas protected by tariff or where the cost effectiveness of domestic manufacture cannot be matched by imports. As such, Australia, like Canada, is heavily reliant on imported goods to supplement its limited range.

As is evident from Table 4, imports are two-thirds higher than domestic production, although it must be noted that a significant proportion of imports are subsequently re-exported.

In total terms, the main source countries for imports of hospital and medical equipment are:

USA	43.3%
West Germany	13.4%
Japan	12.5%
UK	8.4%

The above figures do not include X-ray equipment, although from Table 5 it can be clearly seen that the USA, West Germany and Japan are the major import sources for these products.

Table 5 details, as much as is possible from the statistics available, the value of imports for various categories of equipment, the major importers and the percentage share of imports contributed by Canada. It is clear from the figures in this table that Canada's participation in the Australian market is minimal.

TABLE 5: AUSTRALIA: IMPORTS BY PRODUCT CATEGORY, MAJOR SOURCE OF ORIGIN AND PERCENTAGE SHARE OF TOTAL IMPORTS FROM CANADA

($'000)

	1985/86 AUD	1985/86 CAD	MAJOR COUNTRIES OF SOURCE	& % OF TOTAL	CANADIAN IMPORTS % TOTAL
MEDICAL/SURGICAL, ELECTRO-MEDICAL, DIAGNOSTIC AND OPTHALMIC EQUIPMENT					
Electro-medical laser type apparatus	2280	2080	USA	65.4	-
Electro-medical apparatus excl. radiological	46968	42839	USA	49.3	-
			Japan	19.7	
			FRG	18.7	
Medical, surgical, veterinary syringes & needles	10149	9257	USA	55.4	-
			Japan	23.2	
Ear, nose & throat instruments and appliances	582	531	USA	39.2	1.5
			FRG	26.0	
Cannulae, catheters, suction tubes et al.	13999	12768	USA	55.0	0.7
			UK	15.9	
Medical, surgical & veterinary instruments & appliances	60284	54985	USA	51.7	0.2
			FRG	16.4	
Opthalmic spectacles	34111	31113	France	31.2	-
			China	30.5	
Opthalmic lenses	12286	11206	USA	48.3	0.8
			UK	13.3	
Opthalmic instruments & appliances	6221	5675	Japan	35.4	-

TABLE 5: AUSTRALIA: IMPORTS BY PRODUCT CATEGORY, MAJOR SOURCE OF ORIGIN AND PERCENTAGE SHARE OF TOTAL IMPORTS FROM CANADA (cont'd)

($'000)

	1985/86 AUD	1985/86 CAD	MAJOR COUNTRIES OF SOURCE & % OF TOTAL		CANADIAN IMPORTS % TOTAL
MECHANO-THERAPY & RESPIRATORY APPLIANCES					
Breathing appliances	6323	5767	USA	28.6	-
			UK	26.3	
			FRG	22.0	
Massage apparatus	2695	2458	HKG	30.0	0.3
			Japan	19.6	
			UK	15.4	
			USA	14.4	
Artificial respiration, ozone, oxygen or aerosol therapy, or similar apparatus	6318	5763	USA	44.1	0.04
			Italy	17.1	
Mechano-therapy appliances,	1699	1550	USA	38.3	-
			UK	19.0	
			FRG	14.4	
ORTHOPAEDIC APPLIANCES, PROSTHESES, HEARING AIDS, PACEMAKERS ETC.					
Hearing aids & parts	7593	6926	USA	28.0	2.5
			Switz.	27.4	
			Denmark	22.4	
Artificial limbs, splints	932	850	USA	51.9	0.6
			FRG	41.5	
Surgical supports (except trusses)	622	567	USA	87.8	-
Orthopaedic appliances	35000	31923	USA	72.4	4.7

TABLE 5: AUSTRALIA: IMPORTS BY PRODUCT CATEGORY, MAJOR SOURCE OF ORIGIN AND PERCENTAGE SHARE OF TOTAL IMPORTS FROM CANADA (cont'd)

($'000)

	1985/86 AUD	1985/86 CAD	MAJOR COUNTRIES OF SOURCE & % OF TOTAL		CANADIAN IMPORTS % TOTAL
MEDICAL, DENTAL & SURGICAL FURNITURE & MATTRESS SUPPORTS					
Dentist chairs	2916	2660	FRG	41.9	-
			Japan	28.2	
Medical, dental, surgical & veterinary furniture of sheet metal	95	87	Japan	95.8	-
Medical, dental, surgical & veterinary furniture, complete	3661	3339	USA	37.7	0.02
			Japan	20.8	
Parts for medical,dental, surgical & veterinary furniture	685	625	FRG	25.9	0.07
			Japan	24.5	
			USA	18.1	
PHARMACEUTICAL GOODS OTHER THAN MEDICAMENTS					
Bandages, wadding & other medical supplies	50088	45685	FRG	29.2	1.4
			USA	23.7	
			Japan	14.5	

4. THE SIZE AND STRUCTURE OF THE AUSTRALIAN MARKET FOR HOSPITAL AND MEDICAL EQUIPMENT (cont'd)

4.3 The Importance of International Trade to the Australian Market (cont'd)

1. IMPORTS (cont'd)

Import competition is not seen to be a problem in Australia. With local production concentrated in those selected areas previously discussed and almost 85% of imports into Australia entering at minimum or concessional rates of duty, it would suggest that imports and domestic production are essentially supplying separate market sectors.

2. EXPORTS

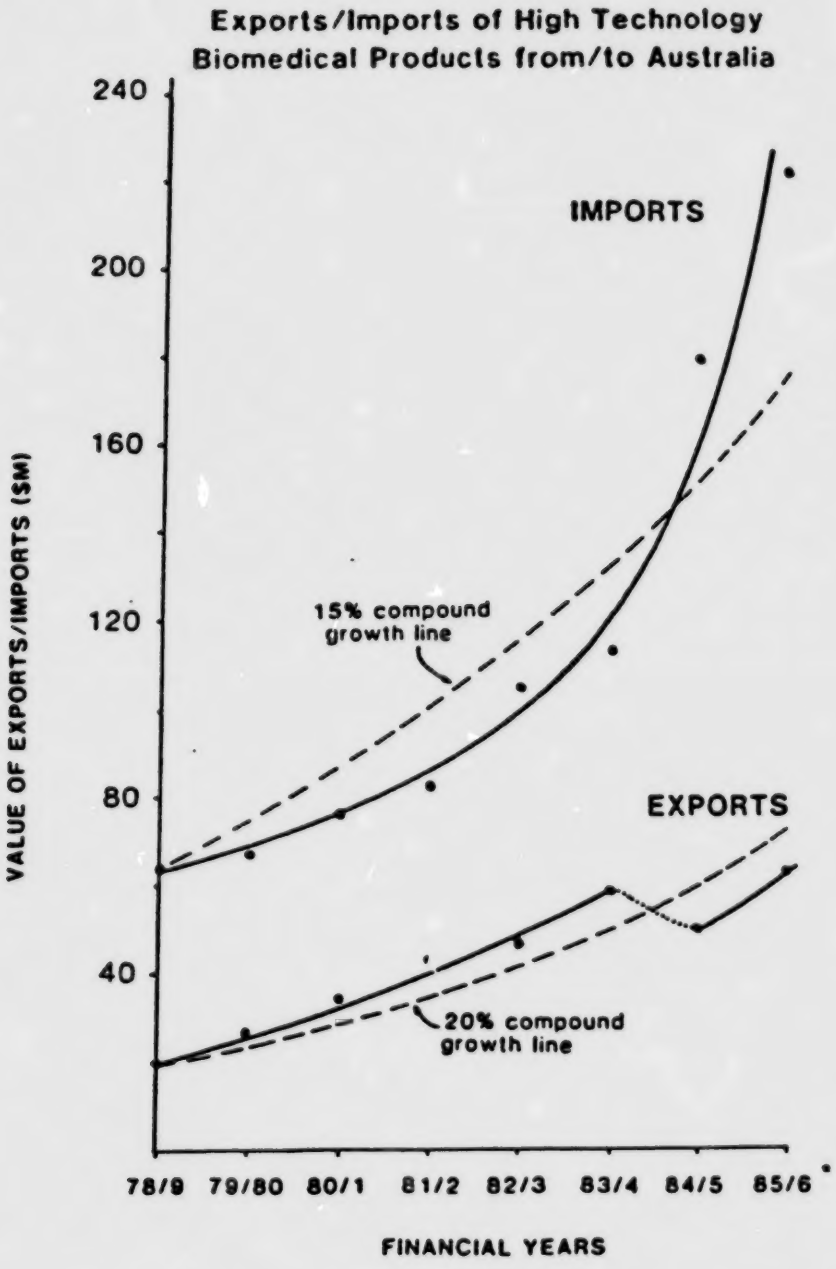
Export growth has been slower than that of imports and local production and although there has been an increase of 47% on 1983/84 levels, much of this increase is attributable to the export success achieved by the Nucleus Group and the re-export of imported products.

Re-exports account for a substantial proportion of total exports. This is because Australian subsidiaries of overseas companies or Australian distributors of imported products are often responsible for distribution in the Pacific Basin, possibly New Zealand and Indonesia and increasingly, Asia.

The relationship between exports and imports of hospital and medical equipment, and the growth that has occurred in both areas is depicted in Figure 1 below.

4.4 The Canadian Presence in the Australian Market

The Australian market has no real perception of the nature or quality of Canadian hospital and medical products, or of Canada's manufacturing capabilities or level of technological development.



* Estimate on March 1986 figures.

Combined $ value of electro-medical appliances, X-ray equipment, medical surgical and veterinary instruments.

SOURCE: ABS

FIGURE 1

4. THE SIZE AND STRUCTURE OF THE AUSTRALIAN MARKET FOR HOSPITAL AND MEDICAL EQUIPMENT (cont'd)

4.4 The Canadian Presence in the Australian Market (cont'd)

The majority of industry executives interviewed could not recall ever having seen a Canadian product, and distributors had certainly never seen a Canadian buying guide.

A check of the Agency listing compiled by MIMS, a division of Intercontinental Medical Statistics (Australasia) Pty. Ltd. against the Canadian Medical Device Directory reveals that only five native Canadian companies, excluding Canadian subsidiaries of multi-nationals, have Australian agency agreements.

As was seen from the import statistics depicted in Table 5 however, the volume of import trade from Canada is negligible, largely, it would seem because there is no active promotion by Canadian manufacturers of their products. As such, Canadian products have not achieved any standing or reputation in this country - they are essentially an unknown quantity.

While this lack of presence is not viewed to be an insurmountable obstacle, it is of significance in a market such as Australia which tends to be conservative in its purchasing habits.

5. IDENTIFYING AREAS OF POTENTIAL MARKET DEVELOPMENT

5.1 The Future Outlook for the Australian Hospital and Medical Equipment Market

With industry experts projecting continued annual compound growth rates of 15% (imports) and 25% (local production), and the total value of sales expected to exceed $900 million by 1995, the future of the Australian market for hospital and medical equipment would, on the face of it, seem relatively assured.

Balanced against this, however, is the fact that expenditure on health care, which has remained an almost constant proportion of GDP for the last 10 years, is not matching the rate of increase projected for the overall hospital and medical equipment market. From Table 2 (refer section 3.2), it can be seen that the increase in total (Government and private) expenditure on health care has not exceeded 12% over the last three financial years, and in fact, increased by only 9.8% in 1984/85. With the real cost of hospital and medical services continuing to increase at a far higher rate, and the public hospital system crippled by Government budgetary constraints, it is thought that if any sustained real growth in the market is to occur, it will necessarily be funded by the private sector.

It is generally felt that unless the Government "frees-up" expenditure on health care, and actively encourages the private sector to expand into those areas it is physically or financially unable to service, the market will remain fairly static in the short term. A marked change in current political policy which, by implication, would also require a change of Government at the next election (due in 1987), could alter this scenario as it would have significant impact on both the public and private health care sectors and would likely provide increased market stimulus.

In the interim, limited new opportunites will exist for hospital and medical equipment suppliers to capitalise on the development of centres such as day surgeries and 24 hour medical clinics, the on-going decentralization of pathology testing and the general upgrading of facilities at private hospitals (as discussed in section 3.2).

5. IDENTIFYING AREAS OF POTENTIAL MARKET DEVELOPMENT (cont'd)

5.2 Areas of Perceived Opportunity for Canadian Manufacturers

Notwithstanding the fact that the Australian market for hospital and medical equipment is already seen to be highly competitive and finely balanced, almost to the point of being overcrowded, industry executives generally agreed that opportunities still existed for new entrants to successfully penetrate the market.

The attractiveness of these opportunities are further enhanced by the fact that the level of Government regulation is fairly low in this country. Additionally, Australia is internationally recognised as being a good market on which to conduct clinical trials, and its geographical location provides a logical base from which the distribution network can be extended into the Pacific Basin and the increasingly attractive Asian markets, particularly Japan and China.

On the other hand, however, it is a sophisticated market where international 'state of the art' technology is readily available very soon after its development, and one where traditional purchasing habits will not be easily changed.

Although few areas were identified as potential niche opportunities, with most executives adopting a 'wait and see' approach until specific information regarding Canadian manufacturing expertise and product details were available, it was unanimously felt that any new product must be able to satisfy at least one of the following criteria before it would even be considered by local distributors:

- it must be unique, and not already generally available in the international arena, or

- it must offer such superior quality or perceived benefits unmatched by comparable products, or

- it must offer a significant price advantage over comparable products.

5. IDENTIFYING AREAS OF POTENTIAL MARKET DEVELOPMENT (cont'd)

5.2 Areas of Perceived Opportunity for Canadian Manufacturers (cont'd)

Areas nominated as having growth potential were:

- Non-invasive diagnostic equipment, i.e. ultrasound
- Lasers
- IV administration equipment (there are currently only two suppliers in Australia)
- Computerised intensive care and patient monitoring systems
- Home health care products - this is considered to be a booming market and encompasses a broad range of products from essentially self-care home monitoring and therapy equipment to post-hospital care rehabilitative products such as environment control units, oxygen delivery systems, incontinence products, wheelchairs, ventilators, walking aids etc.

  The enormous potential of this market is being hampered, however, by a number of problems. One of these problems is the lack of Government funding, which is restricting its availability, and affordability, to those who are privately insured or Government assisted, i.e. through the Veterans' Affairs Department or the PADP (Provision of Aids for Disabled People) schemes. A second, and equally important factor is the lack of an effective distribution network for these products. Products are currently available from a number of sources including chemists and in some states, bookshops, but this ad hoc distribution approach is felt to be somewhat less than satisfactory.

Additionally, it is felt that strong opportunities exist for Canadian manufacturers to undertake product development based on the technologies being developed at Australia's research institutions. As previously discussed, Australia currently lacks the manufacturing infrastructure to capitalise on its $2 billion research capability, with the result that much of the technology is being licenced overseas. While the realisation of these opportunities would necessarily require a joint venture arrangement with an Australian manufacturer, the restrictions on foreign investment have recently been relaxed, and Government assistance schemes and attractive tax deductions for R & D expenditure may make these opportunities a viable proposition.

5. IDENTIFYING AREAS OF POTENTIAL MARKET DEVELOPMENT (cont'd)

5.2 Areas of Perceived Opportunity for Canadian Manufacturers (cont'd)

Of the manufacturing companies visited, only one, Tuta Laboratories (profiled in the next section), specifically expressed interest in a joint venture arrangement as this company is now looking to diversify its activities, having spent the last five years consolidating its position. It was implicitly evident, however, from other discussions, that joint ventures would be considered "for the right product".

5.3 The Starting Point - Some Key Contacts and References

The listing below is intended to provide a general information base from which interested Canadian manufacturers can further pursue possible opportunities in the Australian market.

1. INDUSTRY ASSOCIATIONS

. Medical Engineering and Research Association
Bradfield Road
West Lindfield NSW 2070
Ph: (02) 467 1144
Telex: AA 26296
Facsimile: (02) 467 1902
Executive Director: Walter Flicker

MERA was established in 1983 to cost-effectively enhance medical R & D in Australia and to assist in the commercialisation of new medical devices and techniques. It numbers among its more than 30 members, the major manufacturers of hospital and medical equipment in Australia, and is able to provide assistance to overseas manufacturers in the identification of companies with whom a commercial arrangement may be undertaken.

5. IDENTIFYING AREAS OF POTENTIAL MARKET DEVELOPMENT (cont'd)

5.3 The Starting Point - Some Key Contacts and References (cont'd)

1. INDUSTRY ASSOCIATIONS (cont'd)

. Australian Medical Devices and Diagnostics Association
77 Berry Street
North Sydney NSW 2060
Ph: (02) 922 2699
Telex:. AA 26953
Executive Secretary: Janice Hirshorn

AMDADA is the recognised industry voice on regulatory and technical matters and is similar to CAMMD. It is able to provide similar assistance to MERA but has a far larger membership (101 members).

A brief outline of the objectives and activities of both MERA and AMDADA is included as Appendix D.

2. MANUFACTURERS AND DISTRIBUTORS

The companies listed below represent only a very small selection of the total manufacturer/distributor base in Australia. It is suggested that Canadian manufacturers refer to the publications listed for a complete outline of contacts appropriate to their individual product.

. Medtel Pty. Ltd.*
(the distribution arm of Nucleus)
5 Sirius Road
Lane Cove NSW 2066
Ph: (02) 428 5077
Telex: AA 120553
Facsimile: (02) 427 1879
Marketing Manager: Eddie Stanley

5. IDENTIFYING AREAS OF POTENTIAL MARKET DEVELOPMENT (cont'd)

5.3 The Starting Point - Some Key Contacts and References (cont'd)

2. MANUFACTURERS AND DISTRIBUTORS (cont'd)

. CIG Medishield*
Level 2, 11 Khartoum Road
North Ryde NSW 2113
Ph: (02) 888 4213
Telex: AA 22182
Facsimile: (02) 888 9954
Marketing Manager, Medical: Richard Hannaford

. Tuta Laboratories (Aust) Pty. Ltd.
318-332 Burns Bay Road
Lane Cove NSW 2066
Ph: (02) 427 0300
Telex: AA 27912
National Sales Manager: Len Bevis

Tuta is a fully owned subsidiary of Cutter Laboratories Inc. (USA) which is, in turn, owned by Bayer of Germany. It is a major manufacturer and assembler of infusion and transfusion sets for blood and other laboratories as well as an importer and distributor of equipment complementary to its range. It controls some 85% of the blood bag market and 45-50% of the market for administration sets.

5. IDENTIFYING AREAS OF POTENTIAL MARKET DEVELOPMENT (cont'd)

5.3 The Starting Point - Some Key Contacts and References (cont'd)

2. MANUFACTURERS AND DISTRIBUTORS (cont'd)

. Stelmara Biomedical Ltd.
14 Argent Place
Ringwood Vic. 3134
Ph: (03) 873 5777
Telex: AA 152537
Managing Director: John Clarke

Stelmara Biomedical Ltd., which has recently become a stock exchange listed public company, has offices and warehouses in all capital cities in Australia. It employs 58 staff and 19 specialists sales representatives and distribute both disposables and high quality specialty products, including surgical instruments and cardio-vascular equipment, to all key end-user groups. Sales in 1985/86 were $6.3 million, and are expected to reach $12 million in 1986/87. Assistance, in the form of an independent and objective assessment of individual Canadian products, would be willingly provided.

. Australian Medical Agency of Victoria Pty. Ltd.
AMA House
293 Royal Parade
Parkville Vic. 3052
Ph: (03) 347 8788
Telex: AA 32906
Commercial Services Manager: Glyn Terry

The separate distributrion arm of the Australian Medical Association, which is the primary association of medical practitioners in Australia, Australian Medical Agency is again able to offer national distribution facilities and the ability to service all key end-users. While assistance similar to that outlined above will be provided, they additionally have the resources to have equipment tested by the medical profession.

* refer section 4.2 for company profiles

5. IDENTIFYING AREAS OF POTENTIAL MARKET DEVELOPMENT (cont'd)

5.3 The Starting Point - Some Key Contacts and References (cont'd)

3. PUBLICATIONS

The two publications listed below are the fundamental reference sources in terms of identifying appropriate manufacturing/distributing contacts.

. Hospitals and Health Services Yearbook and Equipment Catalogue (Annual)
Peter Isaacson Publications Pty. Ltd.
45-50 Porter Street
Prahran Vic. 3181
Ph: (03) 520 5555
Telex: AA 30880

. MIMS Hospital and Equipment Supplies (Biannual)
IMS Publishing
Division of Intercontinental Medical Statistics (Australia) Pty. Ltd.
100 Alexander Street
Crows Nest NSW 2065
Ph: (02) 438 3588

6. GAINING ACCESS TO THE MARKET - THE DISTRIBUTION NETWORK

6.1 How the Decision to Purchase is Made

The decision to purchase hospital or medical equipment is commonly prompted by the end user seeing a new product at an exhibition or in a trade journal, learning of it at an international conference, or through the study of papers published by their associates, or simply by word of mouth.

Quotations are then obtained for the equipment and any associated disposables by either the end user or supply/purchasing department of their institution and supply specifications are prepared.

The technical composition of the equipment is then analysed by the hospital's Biomedical Engineer who will advise as to its suitability for Australian conditions, and its compliance with Australian standards and regulatory controls.

In the case of private hospitals, approval by the Biomedical Engineer will then prompt the purchasing/supply department to request permission from the hospital's Board of Directors to purchase the equipment. If however, the value of the equipment is below a specified amount, the purchase can proceed without Board approval.

Public hospitals, on the other hand, must submit a purchase requisition to the State Department of Health which, if approved, will see the Department and the hospital contribute dollar for dollar towards the purchase. Where the value of the equipment is below a specified level (approximately $3000, although this varies between States) the hospital can proceed without Department approval but pays for the purchase from their own funds. The purchasing practices and policies of Commonwealth and State run hospitals are outlined in greater detail in the following section.

6. GAINING ACCESS TO THE MARKET - THE DISTRIBUTION NETWORK (cont'd)

6.2 An Outline of Relevant Government Purchasing Practices and Policies

1. THE COMMONWEALTH GOVERNMENT

The major Commonwealth purchasers of hospital and medical equipment are the Departments of Veteran's Affairs and Defence. Purchase decisions for major items of equipment are essentially initiated as described above and after intensive review, are ranked in order of importance and as much acquired as budgetary constraints will permit. Disposables are supplied by period contracts and paid for out of other funds.

The purchasing practice adopted varies with the value of the goods in question. Contracts for less than $20000 can be let at the discretion of the purchasing authority with purchases made either from existing stores of supplies or by competitive invitation from selected suppliers. Contracts exceeding $20000 must be thrown open to public tender although the final decision is retained by the purchasing authority. At all levels, specifications may be drawn up by the purchasing authority.

In addition to these purchasing practices, the Government also theoretically applies the following purchasing policies:

- The notional duty policy - as Commonwealth departments and some statutory authorities are exempt from the payment of Customs duty, offers of imported goods are evaluated at the duty paid price so the Australian manufacturers are not denied the protection that the tariffs were intended to confer.

- The Australia-New Zealand preference policy - designed to give preference to offers which have a greater Australia-New Zealand content through the application of notional discounts on the price of local goods, requiring specifications to be drawn up that do not exclude Australian goods and the permission of discretionary additional preferences.

6. GAINING ACCESS TO THE MARKET - THE DISTRIBUTION NETWORK (cont'd)

6.2 An Outline of Relevant Government Purchasing Practices and Policies (cont"d)

1. THE COMMONWEALTH GOVERNMENT (cont'd)

- The offsets policy - as a reflection of the increased emphasis given to the development of the competitive capabilities of Australian industry in general, incentives have been introduced for technology and skills transfers with multipliers applicable for expenditure on research and development and training. Offsets must be obtained for contracts valued at more than $2.5m where the imported content is greater than 30% of this price. The value of the offsets sought is 30% of the import value and this amount must be devoted to activities within Australia, although not necessarily in the areas of industry for which Government made the purchase, i.e, the supply of hospital and medical equipment can satisfy offset obligations arising from the import of other products.

It is the general view, however, of purchasing authority officials that the current effect of these policies on purchasing practices is minimal.

2. THE STATE GOVERNMENTS

With the transfer of much of the responsibility for the provision of public health care to the States, each State now has complete control over its hospitals, their funding and purchasing. State Governments, in fact, are the major purchasers of hospital and medical equipment, with industry experts estimating that approximately 90% of industry sales are to this segment of the market.

There are, however, varying degrees of autonomy exercised over purchases by the State Governments. Hospitals in the two major states of Victoria and New South Wales are largely autonomous in their purchasing activities whereas the other States impose differing levels of control over hospital purchasing.

6. GAINING ACCESS TO THE MARKET - THE DISTRIBUTION NETWORK

6.2 An Outline of Relevant Government Purchasing Practices and Policies (cont'd)

2. THE STATE GOVERNMENTS (cont'd)

Purchasing authority is delegated as it is with the Commonwealth - on the basis of purchase value, although the level of value at which the purchasing authority must invite public tender is lower for the States. There are also different levels of value at which phone and written quotes, and public tenders are acceptable.

The primary form of purchasing for most States, with the major exception of Victoria, is period contract where suppliers of particular items, especially disposables, are invited by the purchasing authority to tender for the supply of those items to State Government departments and authorities at an agreed price for an agreed period of time. The successful tenderer then becomes to the sole supplier for the duration of the contract.

Tender specifications are however, frequently restrictive in that they contain obvious bias towards a certain product, particularly with specialised equipment that is purchased on the recommendation of the doctor using it. Commonly, these purchases tend to be 'state of the art' imports of European or American origin which are acquired by matching the tender specifications with the equipment required.

The decision as to which tender bid will be accepted is determined on how well the bid matches the specifications outlined in the tender document, before any consideration is given to price or preference policies. Where the successful bid is not the lowest, the purchasing authority will be required to explain, to the responsible Government department (generally Health, although Public Works and/or Supply and Tender may be involved), the basis for its decision.

COMPANY	BEDDING & LINEN	CLINICAL LAB. & DISPENS. EQUIP.	DATA PROCESS.	DISPOSABLES	ELECTRO-MEDICAL & PHYSIOLOG. EQUIP.	HOSPITAL & WARD EQUIPMENT	HOSPITAL & WARD FURNITURE	MEDICAL & SURG. APPLIANCE IMPLANTS & AIDS	MEDICAL & SURG. INSTRUMENTS & EQUIP.	MEDICAL GASES ANAESTHETICS & RESCUS EQUIPMENT	NUCLEAR MEDICINE	OPTICAL SUPPLIES	PHYSIO./ OCCUPAT. THERAPY, GERIATRIC AIDS	PROCEDURE PACKS	STERILISER AUTOCLAVES & CSSD EQUIPMENT	SURGICAL DRESSINGS BANDAGES PLASTER ETC	THEATRE EQUIPMENT & SUPPLIES	ULTRASOUND PRODUCTS	X-RAY SUPPLIES & PHOTO EQUIP.	DIAGNOSTIC EQUIP.
TRAVENOL LABORATORIES PTY LTD		•																		
WILD LEITZ AUSTRALIA PTY LTD		•		•	•	•		•	•		•			•	•		•		•	•
BIO ELECTRONICS MANUFACTURING CO					•			•					•				•			
HEWLETT-PACKARD AUSTRALIA LTD					•												•		•	•
IMED					•								•							
MCNEIL SURGICAL PTY LTD					•												•	•		•
MEDICAL APPLICATIONS PTY LTD			•		•	•	•	•	•	•										
MEDTEL PTY LTD					•				•	•			•	•	•	•	•			
MEDWEDIX SYSTEMS					•				•		•	•	•				•			
VALLEYLAB (AUSTRALIA) PTY LTD					•				•		•						•	•	•	
CAMDEN PHARMACEUTICALS					•				•								•	•		•
DOUGLAS BEAN (AUSTRALIA) PTY LTD					•				•											
DOWATER-SCOTT LTD						•											•			
D.J.O. INDUSTRIES PTY LTD						•								•	•					
DWYER BROS. PTY LTD						•														
ESCO INDUSTRIES PTY LTD						•									•					
F.W. EQUIPMENT AUSTRALIA PTY LTD						•														
FIVE STARS AUSTRALIA PTY LTD						•														
HARLEY SURGICAL APPLIANCE CO PTY LTD						•	•													
MEDICRAFT						•		•	•											
OXFORD ENGINEERING CO PTY LTD						•	•						•			•				
SYLON INTERNATIONAL						•	•												•	
AUSTRALIAN SURGICAL AID CENTRE			•			•														
AVION AUSTRALIA							•													
DELAMA AUSTRALIA							•													
FABER INDUSTRIES							•													
L & R EQUIPMENT							•													
MARSHALL MARCO FURNITURE							•													
THE ROOTS CO (AUST) PTY LTD							•						•							
COSMAC SURGICAL APPLIANCES PTY LTD								•												
DAVIS & GECK								•												
BIO NOVA MED TECHNICS			•					•					•							
G.L. GAUCI & SON PTY LTD								•								•				
W.L. GORE & ASSOCS. (AUST) PTY LTD								•												
KIMBERLEY-CLARK AUST PTY LTD								•												
MORRIS SURGICAL PTY LTD			•					•												
LEEDS (AUSTRALIA)								•												
BONNS SURGICAL													•							
ORTHOTIC & PROSTETHIC CENTRE PTY LTD								•					•							
SHERWOOD MEDICAL INDUSTRIES PTY LTD								•					•					•		
TRUGRADE (WA) PTY LTD			•					•					•							
ANSELL MEDICAL			•					•				•		•						
ASTRA MEDITEC			•						•		•			•						
AUTO SUTURE (AUST) PTY LTD									•					•	•	•				
DESERET MEDICAL									•										•	
INBOPLAS PTY LTD									•											
MEDICAL & OPTICAL INSTRUMENTS PTY LTD			•						•											
SALMAT SERVICES PTY LTD									•											
SMITH & NEPHEW AUST PTY LTD									•											
SPHYGMONANOTER SALES & SERVICE			•						•											
									•							•				

6. GAINING ACCESS TO THE MARKET - THE DISTRIBUTION NETWORK (cont'd)

6.2 An Outline of Relevant Government Purchasing Practices and Policies (cont'd)

2. THE STATE GOVERNMENTS (cont'd)

With the emphasis that is placed on meeting tender specifications, State preference policies become largely irrelevant. Some attempt to implement a unified system of preference, in line with the Commonwealth system outlined above, is being made with the introduction of the National Preference Agreement (the details of which are still being negotiated). In essence, all States and the ACT and Northern Territory will apply a 20% (10% for Tasmania and Western Australia) preference for local goods in the form of a notional surcharge on the imported content. Again, purchasing authority officals feel that, in reality, this agreement will have little effect on the accepted practices.

6.3 The Mechanics of the Distribution System

Given the importance of the end-user in the initiation of the decision making process, all sales and marketing activities must be directed at that end user, whose identity will obviously vary according to the type and level of sophistication of the equipment under consideration.

Some 100 Australian manufacturers of hospital and medical equipment, almost all act as distributors for imported products. In addition, there are a further 50 companies which act solely as distributors.

Many distributors do not differentiate their marketing practices between the public and private sectors, as although there are differences in the method of purchase, the fundamental decision to purchase is made in essentially the same way by both sectors. There is, however, a large degree of product specialisation with distributors generally preferring to take on new products that have some synergy with their existing range.

6. GAINING ACCESS TO THE MARKET - THE DISTRIBUTION NETWORK (cont'd)

6.3 The Mechanics of the Distribution System (cont'd)

One of the difficulties in establishing a new product in the market is having it accepted by one of the major distributors. As an indication of the chances of success, Medtel, the distribution arm of Nucleus, receives some 10 - 20 applications per month, but represents only a very select range of companies (including the Atomic Energy of Canada Ltd.). Similarly, perhaps 2 of the 4-5 new products received each month by Stelmara (who represented Bioimplant Canada Ltd prior to its recent takeover) will be accepted over an entire year. As a result, many importers resort to small local distributors in each State, many of whom have neither the technical or capital backing to successfully promote the product. The clear message from industry executives was that overseas manufacturers should select a national distributor, or at worst one who is able to adequately handle the major markets of Melbourne and Sydney.

Very few overseas companies, in the first instance, decide to undertake their own Australian distribution through the use of branch offices (although there has been an increasing tendency for US companies to do so once sales of their products reach approximately $750,000). The Australian market is really not large enough to make the establishment of branch offices an economically viable proposition nor is there the favoured status that is accorded subsidiaries who can take advantage of R & D tax write-offs. A number of international suppliers have in fact established Australian subsidiaries, including Abbott Australasia Pty. Ltd., Boehringer Mannheim Australia Pty. Ltd., Hewlett Packard (Aust.) Ltd., Bunzl Medical & Laboratory Products, Johnson and Johnson Australia Pty. Ltd., and Terumo (Australia) Pty. Ltd.

A list of Australian manufacturers, distributors and agents, as compiled by MIMS, a division of Intercontinental Medical Statistics (Australasia) Pty. Ltd is included as Appendix E. This is the most comprehensive listing available in Australia and covers approximately 90% of suppliers active in the market. A revised listing will be released in mid 1987.

6. GAINING ACCESS TO THE MARKET - THE DISTRIBUTION NETWORK (cont'd)

6.4 Pricing Policies

All other things being equal, price is generally the overriding consideration in the extremely competitive disposables market where margins are generally around 25% and significant discounts are often available to purchasers of long standing.

To a lesser extent, price is significant in the purchase of other hospital and medical equipment, but is balanced with considerations of meeting specifications, delivery and the availability of after sales service.

For certain types of equipment, price is irrelevant because the purchasers, commonly specialist groups, are more concerned with the looks and feel of the equipment, or the prestige associated with its acquisition. In these areas, mark-ups of 400%, and often much more, are commonly applied.

In those product areas where the market does retain some degree of price sensitivity, however, the scope to manipulate pricing generally improves as a new product becomes accepted. Equally, the introduction of substitute products into the market will have a significant impact in that pricing policies, of competitive necessity, will become more elastic.

Imported products aimed at competing in the Australian market on the basis of price alone face possible additional impediments that may make it impossible to set a competitive level whilst remaining economically viable. Such impediments may include the need to pay duty and sales tax, unfavourable currency rates, inability to match the manufacturing cost structures of local or other import suppliers of that product and excessive distribution charges.

6.5 Payment and Credit Terms

There is no difference in payment and credit terms applicable to locally manufactured and imported hospital and medical equipment.

6. GAINING ACCESS TO THE MARKET - THE DISTRIBUTION NETWORK (cont'd)

6.5 Payment and Credit Terms (cont'd)

Flexible payment terms are required by distributors where funding of major capital equipment purchases are involved, as the distributor must also be able to finance the sale if necessary.

The following conditions are also common where an expensive equipment purchase by a hospital is negotiated:

- fixed exchange rate for payment within a certain period,
- significant payment with the order or on delivery with the outstanding payment over 2-5 years on receipt of budget allocations.

Where less expensive items are purchased, payment is usually 60 days (from the date of invoice), open account or term draft.

6.6 Delivery Lead Times

The importance of delivery lead times depends on the nature of the equipment. With disposables and general equipment, lead times of up to one month may be acceptable in some circumstances, although this largely depends on the policy adopted by the hospitals with regard to the replenishment of supplies . Where supplies are ordered on a regular basis rather than accessed from existing supplies held in stores, lead times are more critical.

The significance of delivery lead times lessens for purchases of more sophisticated and specialised equipment In these situtations, delivery lead times will vary between hospitals and according to the nature of the project for which the equipment is being acquired.

7. STATUTORY, REGULATORY AND LEGAL CONSIDERATIONS

7.1 Tariffs

Imported medical and hospital equipment is subject to duty in some cases. The current rates of duty imposed by the Australian Customs Service are outlined in Appendix F.

Imported products that fall within the limited classifications of the Customs Tariff will be dutiable at rates of between 20% and 30%. As discussed previously, however, imports and domestic production service separate segments of the market, with the latter concentrated in areas of tariff protection. As such, almost 90% of Australia's imports of hospital and medical equipment enter at minimum rates of 2% or duty free.

Where duty is payable, it is possible to apply for a concessional rate of duty under the Tariff Concession System provided that the applicant can demonstrate that goods serving similar functions are not being produced or are not capable of being manufactured in Australia. Goods serving similar functions are defined as competing products or those with the potential to compete in the market place. Goods likely to have a substantially adverse effect on the market for Australian goods or deemed not to be in the national interest will be refused a concession. If the application is successful, a concessional rate of 2% will be payable. Further information on the Tariff Concession System is available from:

The Executive Officer
Tariff Concession and Quota Branch
Australian Customs Service
Canberra ACT 2600

All goods entering Australia must be accompanied by an invoice stating the nature and quantity (i.e. a detailed description of the goods) and their cost.

There are no quotas or licensing restrictions placed on the import of hospital and medical equipment into Australia, with the exception of five selected classes of medical devices which are subject to strict import control. These will be discussed further in the following section.

7. STATUTORY, REGULATORY AND LEGAL CONSIDERATIONS (cont'd)

7.1 Tariffs (cont'd)

In terms of the current system as outlined above, it should be noted that one and possibly two important changes will occur in the near future.

The first of these is the introduction from January 1, 1988 of the Harmonized Commodity Description and Coding System to replace the Customs Tariff and Trade Statistics Systems. This will be advantageous to all parties concerned in international trade as it represents a universal system of classifying commodities (a system of which Canada is part). At this stage, duty rates for those products under consideration remain unchanged.

The second, and possible, change will result from the decision of the Industries Assistance Commission which is currently holding an inquiry into assistance provided to manufacturers of medical, dental and veterinary equipment, appliances and parts, as defined within Chapter 90 of the existing Customs Tariff and the new Harmonized Tariff. The preferred option of the Commission is the phased reduction of the present high tariffs to a maximum rate of 15% over a two year period (immediate reduction to 25%; 20% a year later: 15% after a further year) with all other rates to remain unchanged.

The implications of the introduction of the new Harmonized Tariff and possible reduction of tariffs in line with the recommendations of the Industries Assistance Commission are outlined in Appendix G.

7.2 Customs Regulations

As briefly mentioned, five selected classes of medical devices are subject to strict import control pursuant to Regulation 5H of the Customs (Prohibited Imports) Regulations.

7. STATUTORY, REGULATORY AND LEGAL CONSIDERATIONS (cont'd)

7.2 Customs Regulations (cont'd)

These classes are:

- Implantable cardiac pacemakers, defibrillators and cardioverters
- Prosthetic and bioprosthetic heart valves
- Ambulatory and implantable drug infusion devices
- Intra-ocular lenses for implantation
- Intrauterine contraceptive devices

It is believed that the number of classes will be extended at some future date to include the anaesthetic, respiration and electro-medical areas.

These so-called "critical" devices are subject to pre-market evaluation of safety and efficacy by the Commonwealth Department of Health through the Medical Devices and Dental Products Branch of its Therapeutics Division.

Permission of the Secretary of the Commonwealth Department of Health is required to import these devices and this will be granted only when the Department is satisfied that that the devices have been carefully tested in clinical studies and that their manufacturers have employed appropriate quality controls.

However, where pre-market evaluation has been undertaken and approval given by regulatory authorities in the USA, UK or Canada, the Department of Health will simply ensure that the the product marketed in Australia is the same, and that it was subject to the same quality control as that approved by the overseas authority.

Guidelines have been prepared for the evaluation of these devices and copies, together with further information, are available from:

Assistant Secretary
Medical Devices and Dental Products Branch
Therapeutics Division
Commonwealth Department of Health
P.O. Box 100
Woden ACT 2606

7. STATUTORY, REGULATORY AND LEGAL CONSIDERATIONS (cont'd)

7.2 Customs Regulations (cont'd)

In addition to those devices requiring pre-market evaluation, there are three other items in the Eighth Schedule of the Customs (Prohibited Imports) Regulations which are subject to import control, namely:

- condoms and contraceptive diaphragms
- insulin syringes
- goods that purport to produce a therapeutic effect by electric, ultrasonic or magnetic influences or by the presence of radio-active elements.

Imports of the first two product groups are approved if the goods are of an acceptable standard. Written standards have been devised for condoms and insulin syringes and in practice, products in the third group can be imported without Department of Health approval. As the Department does not have the resources to properly administer their importation, consideration is being given to removing these items from the Schedule.

A copy of the Eighth Schedule is attached as Appendix H.

7.3 The Therapeutic Goods Act

The Therapeutic Goods Act 1966 is the current means by which the Commonwealth Governments regulates the manufacture, distribution and advertising of certain therapeutic goods which are imported into Australia, the subject of interstate trade, or supplied on behalf of the Commonwealth, and for which a compulsory standard exists. The main basis for these standards is the British Pharmacopoeia.

Relevant areas which are covered by these standards are: absorbable, non-absorbable and stainless steel sutures, rubber condoms, diaphragms, sterile therapeutic goods, diagnostic goods of human origin, child resistant containers and labelling of therapeutic goods.

7. STATUTORY, REGULATORY AND LEGAL CONSIDERATIONS (cont'd)

7.3 The Therapeutic Goods Act (cont'd)

This Act also provides the legislative basis for the implementation of the Australian Government's Therapeutic Devices program which has been modelled on the Canadian system. The four basic components of the program are:

- The establishment and maintenance of a Register of Therapeutic Goods. This register is a list of all therapeutic devices intended for human use in Australia together with information regarding the manufacturers/importers of the devices. The register is at present only an information resource but legislative amendments in late 1987 or early 1988 will require registration prior to the devices being sold in Australia. There are currently over 19,000 registrations from approximately 750 companies on the Register. Applicable registration forms are included in Appendix I.

- Pre-market evaluation of the safety and efficacy of high risk devices prior to marketing in Australia as discussed in the section on Customs Regulations

- The establishment of a problem reporting system whereby problem reports will be investigated and action determined to rectify and/or prevent their recurrence and minimise the risk to public health. A comprehensive data base of problems experienced in Australia and overseas is already maintained.

- The establishment of a facility, namely, the Medical Devices and Dental Products Branch, to investigate device problems, develop standards and test certain device types.

It is expected that the Therapeutic Goods Act will be replaced in late 1987 with the introduction of a new Act centred around the National Register of Therapeutic Goods. However, the only changes to the present system will be the transfer of onus to suppliers to demonstrate the quality. safety and efficacy of the their devices before registration will be permitted and the consequent removal of the need to rely on existing compulsory standards to ensure the above attributes are achieved.

7. STATUTORY, REGULATORY AND LEGAL CONSIDERATIONS (cont'd)

7.4 Standards

Aside from the compulsory standards currently applicable under the Therapeutic Goods Act, there are a number of informal standards applicable to hospital and medical equipment which have been primarily developed by the Standards Association of Australia (SAA).

The standards developed by the SAA are prepared by expert technical committees comprising representatives of all interested parties. As such, they are accepted and recognised both nationally and internationally.

The SAA also maintains close links with the International Standards Organisation and national standards bodies throughout the world, including Canada, and efforts are being made to ensure that Australian standards are complementary to those standards developed by the overseas bodies.

Given the life impacting nature of hospital and medical equipment, however, a number of these voluntary standards have been given legislative effect through various Acts, Ordinances and Regulations of local, State and Federal authorities, thereby making their application compulsory.

A complete listing of current standards applicable to the health care industry is attached as Appendix J.

Compliance with Australian standards will also entitle the manufacturer to use, under licence, the SAA trademark - the StandardsMark. Manufacturers can have their products certified under the StandardsMark scheme if they can satisfy the SAA that their design, production, and quality control systems are such that they are capable of consistently complying with Australian standards, and agree to observe general rules and specific supervision and control requirements. The SAA regularly audits manufacturers activities to ensure that the required quality levels are maintained.

7. STATUTORY, REGULATORY AND LEGAL CONSIDERATIONS (cont'd)

7.4 Standards (cont'd)

Where imported products have been certified, the accredited Australian agent of the overseas licenced manufacturer can use the StandardsMark for promotional purposes with the approval of the manufacturer, and provided a copy of the approval is lodged with the SAA.

To obtain detailed information on relevant Australian standards and StandardsMark certification, manufacturers should apply to:

Standards Association of Australia
P.O.Box 458
North Sydney NSW 2060

or 80 Arthur Street
North Sydney NSW 2060
Telephone: (02) 963 4111

The SAA is also a valuable referral point for standards related enquiries involving other standards bodies, government departments and associated specialised institutions.

The only other standards applicable to hospital and medical equipment are those determined by the State Electricity authorities for the testing and approval of equipment using electricity. As requirements vary between the States, each individual State authority should be contacted to obtain the relevant details.

It should be noted that the Industries Assistance Commission has proposed that compulsory standards be reviewed so that any that are unnecessary can be removed, that steps be taken to ensure that where a standard can be justified on cost/benefit grounds, that only one, national, standard is implemented, and that this standard also conform as closely as possible to any similar standard applying in the case of Australia's major trading partners. If this proposal is accepted, the application of uniform standards will be of benefit to both the local and overseas manufacturer.

7. STATUTORY, REGULATORY AND LEGAL CONSIDERATIONS (cont'd)

7.5 Codes of Good Manufacturing Practice

The Commonwealth Department of Health has recently released a Code of Good Manufacturing Practice for Sterile Therapeutic Devices which will be the basis for the issue of licences to manufacture by State Health authorities. Compliance with the Code will likely also be a pre-requisite for successful tendering to State and Federal instrumentalities. Devices covered by the Code are implants and devices that come into direct contact with the body.

Although this code applies only to locally produced devices, it is expected, although not mandatory, for source countries of imported goods to have a similar code in place. Where there is any doubt as to the quality of the devices, or of the manufacturing processes employed the Department of Health has the power to test samples and ban, if necessary, inferior products.

7.6 Contracts/Agency Agreements

Contracts signed with Australian agents or distributors will be subject to the normal provisions of Australian contract law, which is based on British law. This law makes no distinction between Australian and overseas parties to agency agreements.

7.7 Patents

Again, the law relating to patents in Australia is based on British patent law, with the Australian system itself essentially the same as the British system.

The standard recourse for an infringement of patent is a passing off action, as is the case under British law, and there are no specific impediments to Canadian companies seeking recourse in the case of infringement.

7. STATUTORY, REGULATORY AND LEGAL CONSIDERATIONS (cont'd)

7.8 Sales Tax

Where hospital and medical equipment is purchased locally or imported by private (i.e. non-government) institutions, organisations or individuals, sales tax, at a rate of 20% will generally be payable at the time and point of entry into Australia unless the goods concerned fall within the list of sales tax exemptions.

The liability for payment of sales tax rests with the overseas manufacturer as he is selling direct to the "retailer" (in this instance, the importer/distributor). As such, this may have significant impact on the economic viability of importing into Australia as this additional cost will erode margins that are possibly already low, and could ultimately destroy the price competitiveness of the product.

A summary of the Australian sales tax system, together with a list of relevant classifications and exemptions, is included as Appendix K.

APPENDIX A

State Distributions of Hospitals, Nursing Homes, Doctors and Dentist; Area Analysis of Medical Specialists by specialty

AUSTRALIA: HOSPITALS AND BEDS BY STATE AND TERRITORY AS AT 30 JUNE 1986

	NSW	VIC	QLD	SA	WA	TAS	NT	ACT	AUS
HOSPITALS -									
Public/Recognised	221	166	141	83	92	22	5	4	73
Private	101	120	48	37	20	6	-	1	33
TOTAL HOSPITALS 1067	322	286	189	120	112	28	5	5	106
BEDS -									
Public/Recognised	24707	15360	12996	6459	6457	2104	740	916	6973
Private	6240	6178	4077	2173	1774	516	-	91	2104
TOTAL BEDS	30947	21538	17073	8632	8231	2620	740	1007	9078
BEDS PER 1000 POPULATION	5.6	5.2	6.6	6.3	5.7	5.9	5.0	3.8	5.

SOURCE: Commonwealth Department of Health Annual Report 1985/86, AGPS 1986

AUSTRALIA: APPROVED NURSING HOMES AND BEDS, BY STATE AND TERRITORIES, AS AT 30 JUNE 1986

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	AUS
APPROVED NURSING HOMES									
Total*	524	401	212	122	166	51	-	4	148
BEDS									
Total	30128	16061	12407	6591	7597	2374	131	420	7570

* South Australia total includes Northern Territory

SOURCE: Commonwealth Department of Community Services Annual Report 1985/86, AGPS 1986

AUSTRALIA: DOCTOR AREA ANALYSIS AS AT 5 SEPTEMBER 1986

	NSW & ACT		Victoria		Queensland		SA & NT		West. Aust.		Tasmania		Total		
	Metrop	Cntry	Metrop	Cntry	Metrop	Cntry	Metrop	Cntry	Metrop	Cntry	Metrop	Cntry	Metrop	Cntry	All
GP	3598	1937	2457	753	958	1076	974	343	864	226	156	223	9007	4558	13565
GP 65	336	138	197	64	63	61	71	16	68	13	16	20	751	312	1063
Locum	24	13	17	4	7	10	12	2	6	1	1	1	67	31	98
Part Time	1	-	1	-	-	-	-	-	1	-	-	-	3	-	3
Specialists	2905	1056	2330	357	1065	546	1023	98	803	45	162	123	8288	2225	10513
Salaried	213	107	182	9	70	23	63	14	69	2	16	4	613	159	772
Hospital Doctors -															
1st year RMO	222	101	223	42	103	38	148	2	80	-	18	15	794	198	992
2nd year RMO	145	95	254	41	157	74	127	7	77	-	19	17	779	234	1013
Other RMO	1559	399	1344	95	567	240	534	86	422	15	68	35	4494	870	5364
TOTAL	9003	3846	7005	1365	2990	2068	2952	568	2390	302	456	438	24796	8587	33383

SOURCE: Permail P/L. Artarmon NSW 5 September, 1986.

AUSTRALIA: SPECIALIST AREA ANALYSIS AS AT 5 SEPTEMBER 1986

	NSW & ACT		Victoria		Queensland		SA & NT		West. Aust.		Tasmania		Total		
	Metrop	Cntry	Metrop	Cntry	Metrop	Cntry	Metrop	Cntry	Metrop	Cntry	Metrop	Cntry	Metrop	Cntry	All
Allergy	7	4	13	-	5	2	6	-	4	-	-	-	35	6	41
Anaesthetics	296	117	267	45	134	72	126	11	107	3	19	22	929	270	1199
Arthritis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dermatology	74	23	48	5	20	7	9	1	13	-	2	2	166	38	204
Ent	74	29	62	18	23	16	26	4	21	-	7	4	213	71	284
Eyes	151	65	104	21	44	32	45	6	37	3	8	3	389	130	519
Gynaecology	249	113	206	35	87	62	82	15	63	5	13	12	700	244	944
Heart	88	10	78	1	18	1	25	1	18	1	5	1	232	15	247
Neuro-surgery	24	6	17	1	7	3	8	-	6	1	2	-	64	11	75
Neurology	48	7	31	-	18	5	12	-	12	-	2	-	123	12	135
Orthopaedic	116	51	82	15	49	38	46	2	33	4	6	3	332	113	445
Paediatrics	142	52	115	25	56	22	53	5	38	2	9	5	413	111	524
Pathology	202	59	140	22	90	26	78	8	61	1	12	8	583	124	707
Physician	429	177	333	45	147	57	149	11	118	5	23	18	1199	313	1512
Psychiatry	340	95	309	17	119	53	119	4	83	1	19	18	991	188	1179
Rheumatism	38	7	21	1	8	2	10	-	11	-	1	1	89	11	100
Sterility	-	-	1	-	-	-	-	-	-	-	-	-	1	-	1
Surgery	342	144	309	70	130	91	129	22	84	14	19	19	1013	360	1373
TB & Chest	40	7	28	3	10	4	7	2	20	-	2	-	107	16	123
Urology	54	23	49	6	25	10	20	-	12		-	2	1	162	40
202															
X-Ray	191	65	137	27	75	43	73	6	60	5	11	6	547	152	699
TOTAL	2905	1056	2330	357	1065	546	1023	98	803	45	162	123	8288	2225	10513

SOURCE: Permail P/L. 5 September, 1986.

AUSTRALIA: DENTISTS AREA ANALYSIS AS AT SEPTEMBER 1986

	METROPOLITAN	COUNTRY
NSW & ACT	1233	586
Victoria	1197	283
Queensland	540	501
SA & NT	541	112
Western Australia	459	87
Tasmania	66	72
Total	4036	1641
NATIONAL TOTAL	5677	

SOURCE: Permail P.L. Artarmon NSW, 05 September 1986

APPENDIX B

Company Profiles of Major Participants in the Australian Market

APPENDIX B

MAJOR MANUFACTURERS ACTIVE IN THE AUSTRALIAN MEDICAL EQUIPMENT MARKET

- Abbott Australian Holdings Pty. Ltd.,
  Captain Cook Drive,
  KURNELL, N.S.W., 2230.
  Telephone: (02) 668-9711.
  Telex : AA 120812

  Parent: Abbott Laboratories, North Chicago, USA.

  Products and Services: Pharmaceutical drugs and medicines, hospital products, diagnostic instruments, nutritionals, hair and eye care products.

- AMES
  A division of Miles Laboratories Australia Pty Ltd
  500 Wellington Road,
  MULGRAVE, Vic., 3170.
  Telephone: (03) 560-0611
  Telex : AA 31139

  Products/Services: Biochemicals
  Biochemistry analysers
  Biochemistry reagents
  Calcium analysers
  Cryostats
  Electrolyte analysers
  Enzymes

Immunochemicals
Immunohitology kits
Microtomes
Therapeutic drug assays
Tissue embedders
Tissue processors
Urine chemistry reagent strips

Ansell Medical
South Gippsland Highway,
DANDENONG, VIC., 3175.
Telephone: (03) 791-2055.
Fax : (03) 791-4579
Telex : AA 34132

Products/Services:

Ambidextrous exaimination gloves (sterile and non-sterile)
Forceps, dissecting
Surgical gloves
Wound closure system

Beckman Instruments (Aust.) Pty. Ltd.,
24 College Street,
GLADESVILLE, N.S.W., 2111.
Telephone: (02) 816-5288.

Parent: Beckman Instruments Inc., USA.

Trade Name: Beckman (scientific instruments).

Products and Services: Bioanalytical, spectrophotometers, DNA synthesizers, sequencers, gamma counters, PH meters, ultracentrifuges, HPLC liquid scintillation counters, microfuges, diagnostic, multi-channel analysers, electrolyte analysers, immunochemistry systems, enqyme analysers.

Boehringer Mannheim Australia Pty Ltd
6-8 Byfield Street
NORTH RYDE, N.S.W., 2113
Telephone: (02) 888-2122
Telex : AA 22955

Products/Services: Biochemistry analysers
Blood glucose meters
Blood glucose test strips
Cell counters
Chemicals and reagents
Diagnostic reagents and apparatus
Urine test strips

De Puy
(A division of Boehringer Mannheim Australia Pty. Ltd.)
6-8 Byfield Street,
NORTH RYDE, N.S.W., 2113.
Telephone: (02) 888-2122.
Telex: AA 22955

Products and Services: Anti-embolish stockings, Crutches, Medical tapes, Occupational therapy equipment, Orthopaedic implants, Orthopaedic softgoods, Physiotherapy equipment, Splinting and casting supplies, Surgical braces and Surgical corsets.

Denyer Bros. Pty. Ltd.,
3rd Floor, 250 Pitt Street,
SYDNEY, N.S.W., 2000.
Telephone: (02) 264-2015.

Brand Names: Secureline (identification bracelets)
Vericolor " "
Speediband " "
United Surgical (ileostomy urinary diversion)
Cameco (pistol syringe for aspiration biopsy)

Products and Services: Bedside urinal holders, Dressing trays, Dressing trolleys, Food trolleys, Instrument trolleys, Intravenous stands, Irrigation stands, Kick buckets, Lotion bowl stands, medicine trolleys, Patient mechanical lifters, Plaster trolleys, Post-Operative trolleys, Surgical rubber gloves.

Dow Corning Australia Pty. Ltd.,
4 Ray Road,
EPPING, N.S.W., 2121.
Telephone: (02) 869-8555.
Fax : (02) 868-2507
Telex : AA 22108

Parent: Dow Corning International Ltd., USA.

Products and Services: Adhesion promoters, adhesives, insulating tapes and resins, medical hospital and dental products (catheters, prostheses, drainage tubes etc.), sealants.

Du Pont (Australia) Ltd
168 Walker Street,
NORTH SYDNEY, N.S.W., 2060.
P.O. Box 930
Telephone: (02) 923-6111
Telex : AA 24999

Products/Services: Enzymes
Labelled compounds
Liquid scintillation products
Radiopharmaceuticals
RIA products

- Edward Weck & Company
  A division of E.R. Squibb & Sons Pty Ltd
  556 Princes Highway,
  NOBLE PARK, Vic., 3174.
  P.O. Box No. 39.
  Telphone: (03) 795-3722
  Fax : (03) 795-0968
  Telex : AA 32489

  Products/Services:
  - Cardiovascular instruments
  - Clamps
  - Diathermy electrodes
  - Diathermy instrumets
  - ENT instrumets
  - Forceps
  - Instrumet cleaners
  - micro surgical needle holders
  - Neuro surgical instrumnets
  - Opthalmic instrumnts
  - Orthopaedic instruments
  - Radial keratotomy instruments
  - Surgical instruments
  - Surgical knives
  - Vaginal dilators

- GEC Australia Ltd - GEC Automation and Control Division
  2 Giffnock Avenue,
  NORTH RYDE, N.S.W., 2173.
  Telephone: (02) 887-6222.
  Parent: A.E.I. Ltd.

Hewlett-Packard Australia Ltd.,
31-41 Joseph Street,
BLACKBURN, Vic., 3130.
Telephone: (03) 895-2895
Fax : (03) 898-7831
Telex : AA 31024

Parent: Hewlett Packard Company U.S.A.

Products/Services:

Cardiac Monitors
Cardiac Output Computers
Cardiograph apparatus
Cardiology ulrosonic equipment
Cardiovascular equipment
Coronary & intensive care systems
Defibrillators
Electro-medical diagnostic apparatus
Electro-medical disposable electrodes
ECG transmission equipment
Foetal heart monitors
Monitoring electrodes
Oximeters
Physiological monitors
Pressure differntia transducers
Radiology ultrasonic equipment
Resuscitation equipment

Imed
1 Clyde Street,
RYDALMERE, N.S.W., 2116.
Telephone: (02) 638-0207.
Telex : AA 72687

A division of Parke Davis Pty. Ltd., whose parent company is Parke Davis & Company.

Brand Name: Imed.

Products: Infusion pumps, Syringe pumps, Oxygen analysers, Filter sets.

Johnson & Johnson Australia Pty Ltd
154 Pacific Highway
ST. LEONARDS. NSW. 2065
Telephone: (02) 439 0066
Fax : (02) 439 4128
Telex : AA 24610

Brand Names: Critikon (cardiac catheters)
Extracorporeal (haemodialysis accessories)
J-vac (closed wound drainage systems)
Dinamap (non-invasive BP monitors)
Holter IV (pumps & sets)
Simplicity IV (pumps & sets)
Oxychek (oxygen monitors)
Berman (ongiographic catheters)
Jelco IV (catheters)

Products/Services

Cardiac catheters
Haemodialysis products
Orthopaedic Products
Prostheses Instrumentation

. Kal-Life Systems Pty. Ltd.,
802 Glenhuntly Road,
CAULFIELD, VIC., 3162.
Telephone: (03) 528-6733.

DISPOSABLE PRODUCTS

. Kimberly-Clark Australia Pty. Ltd.,
20 Alfred Street,
MILSONS POINT, VIC., 2061.
Telephone: (02) 929-7133.
Fax : (02) 957-5687
Telex : AA 21266

Parent: Kimberly-Clark Corporation, A.P.M. Investments Pty. Ltd.,

Activities:
Paper manufacturers, converters and distributers.

- Nihon Kohden

  Nihon Kohden is a Japanese manufacturer of medical equipment which is distributed by:

  Nucleus Limited,
  5 Sirius Road,
  LANE COVE, N.S.W, 2066.
  Telephone: (02) 428-1011.

- Philips Industries Holdings Ltd.,
  17th Floor, The Philip Building,
  15 Blue Street,
  NORTH SYDNEY, N.S.W., 2060.
  Telephone: (02) 925-3333.

  Parent: N. V. Philips Gloeilampenfabrieken, Holland.

  Relevant Subsidiaries: Medical Applications Pty. Ltd. (55%)

- Siemens Ltd
  544 Church Street
  RICHMOND. Vic. 3121
  Telephone (03) 420 7111

  Parent: Siemens AG, West Germany
  Trade Name: Siemens

  Product/Services: Telecommunications and electrical engineering equipment
  Communications networks
  Communications terminals
  Business communication systems

Electronic components
Graphic arts equipment
Power generation and distribution
Electrical plant for mining
Materials handling and industry
Power plant automation
Standard electrical products

- Smith & Nephew (Aust) Pty Ltd
  211-225 Wellington Road
  CLAYTON, Vic., 3168
  P.O. Box No. 150,
  Telephone: (03) 566-1200
  Fax : (03) 560-9479
  Telex : AA 31926

  Products/Services:
  Blood lancets
  Disposable scalpels
  Hypodermic needles
  Paediatric urine collection bags
  Scalpel blade removers
  Stitch cutters
  Surgical blades
  Syringe/needle destructors
  Urinary/drainage bag

- The Boots Company (Aust.) Pty. Ltd.,
  21 Loyalty Road,
  NORTH ROCKS, N.S.W., 2151.
  Telephone: (02) 630-5555.
  Telex : AA 27410

  Parent: The Boots Company Plc, UK.

  Activities: Manufacturer and distributer of pharmaceuticals, sterile injectables, sweeteners, cosmetics, toiletries, surgical plastics and bandages.

- 3M Australia Pty. Ltd.,
  950 Pacific Highway,
  PYMBLE, N.S.W., 2073.
  Telephone: (02) 498-9333.

  Parent: Minnesota Mining and Manufacturing Co., USA.

  Brand Names (related to medical field):
  Blenderm (surgical tape), Coban Celastic bandage), Filtron (surgical mask), Iso-drape (surgical drape), Littman (stethoscopes, EGC mounting systems, nurescope), Micropore (Surgical tape), Steri-Drape (surgical drapes), transpore (surgical tape), Trimax (X-ray film, intensifying screen), 3M (film cleaners, surgery instruments, porcelain, rubber, cable term systems).

- Toshiba (Aust) Pty Ltd
  84 - 92 Talvera Road
  NORTH RYDE. NSW. 2113

  Parent: Toshiba Corporation
  Trade Name: Toshiba

- Valleylab (Australia) Pty. Ltd,
  12A Euston Street,
  RYDALMERE, N.S.W., 2116.
  Telephone: (02) 638-5300.
  Telex : AA 73952

  Parent: Valleylab Inc. - USA

  Brand Names: Valleylab

Trade Names: Aerograph (Chromatographs), Cary (Recording spectrophotometers), Eimac (Electron tubes and devices), Techtron (Spectrophotometers).

Wild Leitz Australia Pty Ltd
45 Epping Road
NORTH RYDE, N.S.W., 2113
Telephone: (02) 888-7122
Telex : AA 24474

Products/Services:
- Image analysers
- Laboratory microscopes
- Microphotometers
- Microtomes
- Photomicrographic equipment
- Research microscopes and accessories
- Student microscopes

This listing specifically excludes those companies discussed in Section 4.2 of the report.

Trade Names: Aerograph (Chromatographs), Cary (Recording spectrophotometers), Eimac (Electron tubes and devices), Techtron (Spectrophotometers).

Wild Leitz Australia Pty Ltd
45 Epping Road
NORTH RYDE, N.S.W., 2113
Telephone: (02) 888-7122
Telex : AA 24474

Products/Services:
- Image analysers
- Laboratory microscopes
- Microphotometers
- Microtomes
- Photomicrographic equipment
- Research microscopes and accessories
- Student microscopes

This listing specifically excludes those companies discussed in Section 4.2 of the report.

APPENDIX C

Key Australian Manufacturers and Suppliers of Hospital and Medical Equipment

COMPANY	BEDDING & LINEN	CLINICAL LAB. & DISPENS. EQUIP.	DATA PROCESS.	DISPOSABLES	ELECTRO-MEDICAL & PHYSIOLOG. EQUIP.	HOSPITAL & WARD EQUIPMENT	HOSPITAL & WARD FURNITURE	MEDICAL & SURG. APPLIANCE & AIDS	MEDICAL & SURG. IMPLANTS INSTRUMENTS & AIDS	MEDICAL GASES ANAESTHETICS & RESCUS EQUIPMENT	NUCLEAR MEDICINE	OPTICAL SUPPLIES	PHYSIO./ OCCUPAT. THERAPY, GERIATRIC AIDS	PROCEDURE PACKS	STERILISER AUTOCLAVES & CSSD EQUIPMENT	SURGICAL DRESSINGS BANDAGES PLASTER ETC	THEATRE EQUIPMENT & SUPPLIES	ULTRASOUND PRODUCTS	X-RAY SUPPLIES & PHOTO EQUIP.	DIAGNOSTIC EQUIP.
ACTIL LTD	•																		
ACTOS TRADING	•						•												
AUSTRALIAN LINEN SUPPLY CO.	•																		
FELT TRADERS	•																		
FLEXPACK PTY LTD	•																		
FLORGALE UNIFORMS PTY LTD	•																		
FOAMLITE (AUSTRALIA) PTY LTD	•																		
GRAJEN MEDICAL AIDS	•					•	•												
HOSPEX (AUSTRALIA) PTY LTD	•															•			
JOHNSON & JOHNSON AUSTRALIA	•			•				•				•					•		
JOYCE AUSTRALIA	•					•													
LEBOIS (AUSTRALIA) CO PTY LTD	•					•	•												
NICHOLAS KIDD (PACIFIC) P/L	•																		
PARAMEDICAL SUPPLIES	•			•				•	•	•				•			•	•	•
PLASTICS (AUST) PTY LTD	•																		
PRINCES FABRICARE SERVICES P/L	•																		
SILTEX ENGINEERING	•					•	•												
SKINS FUR & LEATHER PTY LTD	•																		
SLEEPMAKER	•																		
HILES		•			•				•										•
AUSTRALIAN BIOMEDICAL CORPORATION		•																	•
ABBOTT AUSTRALASIA		•																	
AUSTRALIAN DIAGNOSTICS CORPORATION P/L		•																	
DACTO LABORATORIES		•											•						
BOEHRINGER MANNHEIM AUST PTY LTD		•						•	•				•						
CIG MEDISHIELD		•																	
R. I. CLEMENTS PTY LTD		•																	
CROWN CORKING LTD		•																	
DISPOSABLE PRODUCTS PTY LTD		•		•												•			
ETP OXFORD PTY LTD		•								•	•								
ICI		•		•															
CHALTEN		•																	•
ROCHE PHARMACEUTICALS		•																	•
ORGANON TEKNIKA		•																	•
PHARMACIA (AUSTRALIA) PTY LTD		•																	
PICKER AUSTRALIA		•																	
SELBY ANAE		•			•			•	•	•			•			•			
A.C. STANGEN & CO PTY LTD		•							•										
MILLIPORE		•																	
TECHNICON EQUIPMENT PTY LTD		•																	•
TERUMO (AUSTRALIA) PTY LTD		•		•	•				•										

COMPANY	BEDDING & LINEN	CLINICAL LAB.& DISPENS. EQUIP.	DATA PROCESS.	DISPOSABLES	ELECTRO-MEDICAL & PHYSIOLOG. EQUIP.	HOSPITAL & WARD EQUIPMENT	HOSPITAL & WARD FURNITURE	MEDICAL & SURG. APPLIANCE & IMPLANTS & AIDS	MEDICAL & SURG. INSTRUMENTS & EQUIP.	MEDICAL GASES & ANAESTHETICS & RESCUS EQUIPMENT	NUCLEAR MEDICINE	OPTICAL SUPPLIES	PHYSIO./ OCCUPAT. THERAPY, GERIATRIC AIDS	PROCEDURE PACKS	STERILISER AUTOCLAVES & CSSD EQUIPMENT	SURGICAL DRESSINGS BANDAGES PLASTER ETC	THEATRE EQUIPMENT & SUPPLIES	ULTRASOUND PRODUCTS	X-RAY SUPPLIES & PHOTO EQUIP.	DIAGNOSTIC EQUIP.
TELMAC PTY LTD																				
TUTA LABORATORIES PTY LTD									•											
EDWARD HECK & CO			•						•											
ASTRA PHARMACEUTICALS PTY LTD									•											
LIQUID AIR AUSTRALIA LTD										•		•					•			
MEDICAL SALES & SERVICE										•										
ULCO ENGINEERING PTY LTD										•										
INTRA OPTICS										•										
DESIGNS FOR VISION												•								
VARIAN												•								
NEW ENGLAND NUCLEAR-SEARLE											•									
AUSTRALIAN ATOMIC ENERGY COMMISSION											•									
AUSTRALIAN GENERAL ELECTRIC SALES											•									
DU PONT AUSTRALIA											•									
ELSCINT (AUST) PTY LTD											•									
AMERSHAM											•								•	
BUNZL MEDICAL & LABORATORY PRODUCTS											•							•	•	
CONVATEC, E.R. SQUIBB & SONS			•																	
GETINGE AUSTRALIA PTY LTD			•																	
MALNET (AUSTRALIA) PTY LTD																				
THREE M															•					
VAUGHALL PRODUCTS PTY LTD			•	•											•					
ZEIA HOSPITAL EQUIPMENT															•	•				
ZIMMER															•					
TURRELLA INDUSTRIES PTY LTD															•					
SOLUS X-RAY CO PTY LTD																	•			
GRADIPORE																	•			
BECKMAN																			•	
BURROUGHS		•																		•
DIGITAL EQUIPMENT CORPORATION (AUST) PTY LTD		•																		•
HEALTH COMPUTING SERVICES - VIC LTD		•																		
IBM AUSTRALIA LTD		•																		
INFOHEALTH SYSTEMS AUSTRALIA		•																		
INFORMATION BUILDERS AUSTRALIA PTY LTD		•																		
LOGICAL COMPUTER SYSTEMS		•																		
MACHE HOLDINGS PTY LTD		•																		
MCDONNELL DOUGLAS INFORMATION SYSTEMS		•																		
MALLINCKRODT			•																	
BECTON DICKINSON			•																	
PORTLAND SURGICAL			•																	
LAL LIFE SYSTEMS			•																	•
BIO-SPECTRUM			•																	
BIOMEDICA			•																	
WILLIAM A. COOK			•																	
BAMBRO			•																	
CORE LABORATORIES			•																	
METAWEST			•																	

COMPANY	BEDDING & LINEN	CLINICAL LAB.& DISPENS. EQUIP.	DATA PROCESS.	DISPOSABLES	ELECTRO-MEDICAL & PHYSIOLOG. EQUIP.	HOSPITAL & WARD EQUIPMENT	HOSPITAL & WARD FURNITURE	MEDICAL & SURG. APPLIANCE & AIDS	MEDICAL & SURG. INSTRUMENTS & EQUIP.	MEDICAL GASES ANAESTHETICS & RESCUE EQUIPMENT	NUCLEAR MEDICINE	OPTICAL SUPPLIES	PHYSIO./ OCCUPAT. THERAPY, GERIATRIC AIDS	PROCEDURE PACKS	STERILISER AUTOCLAVES & CSSD EQUIPMENT	SURGICAL DRESSINGS BANDAGES PLASTER ETC	THEATRE EQUIPMENT & SUPPLIES	ULTRASOUND PRODUCTS	X-RAY SUPPLIES & PHOTO EQUIP.	DIAGNOSTIC EQUIP.
TRAVENOL LABORATORIES PTY LTD		•		•	•	•		•	•		•			•	•		•			•
WILD LEITZ AUSTRALIA PTY LTD		•																		
BIO ELECTRONICS MANUFACTURING CO					•			•									•		•	
HEWLETT-PACKARD AUSTRALIA LTD					•								•							
IMED					•												•	•		•
MCNEIL SURGICAL PTY LTD			•		•	•	•	•	•	•										
MEDICAL APPLICATIONS PTY LTD					•				•	•			•	•	•	•	•			
MEDIEL PTY LTD					•				•	•	•	•	•				•	•	•	
MEDTRONIC SYSTEMS					•				•		•						•	•		•
VALLEYLAB (AUSTRALIA) PTY LTD					•															
CAMDEN PHARMACEUTICALS					•				•								•			
DOUGLAS DEAN (AUSTRALIA) PTY LTD						•														
DOWATER-SCOTT LTD						•								•	•					
D.J.O.)NDUSTRIES PTY LTD						•														
DENVER DADS. PTY LTD						•									•					
ESCO INDUSTRIES PTY LTD						•														
F.H. EQUIPMENT AUSTRALIA PTY LTD						•														
FIVE STARS AUSTRALIA PTY LTD						•	•													
HARLEY SURGICAL APPLIANCE CO PTY LTD						•		•	•											
HEDICRAFT						•	•													
OXFORD ENGINEERING CO PTY LTD						•	•													
SYLON INTERNATIONAL				•		•														
AUSTRALIAN SURGICAL AID CENTRE							•													
AVION AUSTRALIA							•													
BELRAMA AUSTRALIA							•													
FABER INDUSTRIES							•													
L & R EQUIPMENT							•													
MARSHALL MARCO FURNITURE							•													
THE BOOTS CO (AUST) PTY LTD								•												
COSMAC SURGICAL APPLIANCES PTY LTD								•												
DAVIS & GECK				•				•												
DIO NOVA MED TECHNICS								•												
G.L. GAUCI & SON PTY LTD								•												
W.L. GORE & ASSOCS. (AUST) PTY LTD								•												
KIMBERLEY-CLARK AUST PTY LTD				•				•							•					
NORRIS SURGICAL PTY LTD								•												
LEEDS (AUSTRALIA)													•							
OOMS SURGICAL													•							
ORTHOTIC & PROSTETHIC CENTRE PTY LTD								•					•				•			
SHERWOOD MEDICAL INDUSTRIES PTY LTD				•				•				•								
TRUGRADE (HK) PTY LTD				•				•						•						
ANDELL MEDICAL				•					•		•			•	•	•				
ASTRA MEDITEC									•											
AUTO SUTURE (AUST) PTY LTD																			•	
DESERET MEDICAL									•											
INDOPLAS PTY LTD				•					•											
MEDICAL & OPTICAL INSTRUMENTS PTY LTD									•											
SALMAT SERVICES PTY LTD									•											
SMITH & NEPHEW AUST PTY LTD				•					•							•				
SPHYGMOMANOMETER SALES & SERVICE									•											

APPENDIX D

The Objectives and Activities of the Medical Engineering Research Association and Australian Medical Devices and Diagnostics Association

Introduction

Medical engineering involves the application of technology to clinical medicine. Medical engineering contributes to improvements in diagnostic and treatment devices/procedures, prosthetic and orthotic aids, information systems, patient rehabilitation and understanding of disease processes.

The Medical Engineering Research Association was set up to bridge the gap between medical engineering companies and research institutions, thereby aiding the development and commercialisation of new medical products in Australia. The Association was incorporated in November 1983, after negotiations between the inaugural Council of the Association and the then Department of Science and Technology. A full-time office was established with the appointment of a consultant executive director in 1984.

As a research association recognised by the Commonwealth, non-tied industry contributions to the Association are matched dollar-for-dollar by the Department of Industry, Technology and Commerce (up to $220,000 per annum). The Association is funded by industry grants and membership fees, and donations from other bodies. Significant cost savings to industry members are achieved through MERA's close ties with research institutions and through a pooling of resources for common interest projects.

The objectives of MERA are:

- To foster cooperative medical engineering research and development in Australia, in the most economic manner, for the benefit of members.
- To act as a resource centre for information and technology transfer, from research institutions and other sources, to members of MERA.
- To improve the quality and economy of health care through the commercialisation of new medical techniques.
- To support medical engineering educational and promotional activities in areas of interest to members.
- To enhance liaison between government and the medical industry and provide a mechanism for joint input of funds.

These objectives are achieved by:

- sponsoring research studies and product evaluations
- providing technology transfer forums
- offering postgraduate research scholarships
- organising intensive courses and symposia
- publishing reports on local and international developments in medical engineering
- providing advice on standards and technical problems
- maintenance of a library and journal abstracting service
- establishing databases of relevance to the medical industry
- conducting patent/literature searches for members
- allowing easier liaison with Government through the two senior Federal Government representatives on the Association's Council.

MERA's priority areas of research include:

- artificial organs
- biomaterials and biocompatibility testing
- biosensors
- diagnostic measurement techniques
- disposable medical products
- drug delivery systems
- evaluation of clinical efficacy and reliability of medical devices
- microprocessor control of medical devices and manufacturing processes.
- new medical devices
- orthopaedic implants
- patient monitoring systems
- safety aspects of medical devices
- specialised surgical instruments
- signal processing technology
- sterilisation processes
- sterility and pyrogen testing

MEMBERS OF MERA -

Ausanics
Miles Laboratories
Zimmer
Biomedical Systems Pty Ltd
Australia News Technology Ltd.
Abbott Australasia Pty Ltd
ACI Australia Ltd
Australian Biomedical Corporation Pty Ltd
Cordis Bio-Synthetics Pty Ltd
Cambden Pharmaceuticals Pty Ltd
Cyanamid Australia Pty Ltd
Commonwealth Industrial Gases Ltd
Domedica Pty Ltd
Downs Surgical Australia Pty Ltd
Enka A.G.
Gambro Pty Ltd
Intra Optics Ltd
Johnson & Johnson Medical Products Pty Ltd
3M-Riker Laboratories Australia Pty Ltd
Millipore Pty Ltd
Neomedix Systems Pty Ltd
Organon Teknika Pty Ltd
P.A. Technology Pty Ltd
Private Blood Bank of Australia Pty Ltd
Telectronics Ltd
Terumo Pty Ltd
Travenol Laboratories Australia Pty Ltd
Tuta Laboratories Australia Pty Ltd
Vanwild Securities Ltd
William A. Cook Australia Pty Ltd

THE AUSTRALIAN
MEDICAL DEVICES
& DIAGNOSTICS
ASSOCIATION

Level 2, 77 Berry Street, North Sydney NSW 2060
P.O. Box 338, North Sydney NSW 2060
Telephone (02) 922 1157 Telex: APMAS 26953

HISTORY OF THE AUSTRALIAN MEDICAL DEVICES AND DIAGNOSTICS ASSOCIATION (AMDADA)

FORMATION

AMDADA was formed in 1980 by companies in the medical device or diagnostics field which recognised the increasing regulation that was likely to develop in Australia in these areas. It now has a membership of 94 companies engaged in the manufacture, importation or distribution of medical devices (medical, surgical, dental or optical), or diagnostic reagents or equipment (see Attachment 1).

AIMS

As outlined in the 1985/86 Annual Report, the aims of AMDADA are:

1. To foster the best interests of the nation by encouraging the manufacture and/or importation and distribution of high quality Medical Devices and Medical Diagnostic Reagents.

2. To maintain close association with other institutions and organisations within Australia and overseas, and with Commonwealth and State Ministries whose administrations affect the operations of the members.

3. To act on behalf of its members in Regulatory and Technical matters.

AMDADA has, in the past, concentrated on advising members of regulatory and technical developments in Australia, conducting discussions and negotiations with government on these matters and providing input to relevant bodies through expert working parties. More recently, it has acted as the focus of activity regarding other issues of concern to members (eg. the IAC Inquiry into Medical, Dental and Veterinary Equipment, and interaction with professional bodies).

...../2

AMDADA MEMBERSHIP - FEBRUARY 1987

Abbott Australasia Pty Ltd
Alcon Laboratories (Aust) Pty Ltd
Allergan Pharmaceuticals Pty Ltd
Amersham Australia Pty Ltd
Ansell International
Astra Pharmaceuticals Pty Ltd
Australian Genetic Engineering Ltd
Australian Howmedica
Auto Suture (Australia) Pty Ltd
B Braun Australia Pty Ltd
BDF Australia Ltd
Barnes Hind Pty Ltd
Becton Dickinson Pty Ltd
Biomecca International Pty Ltd
Biomedical Instrumentation Pty Ltd
Biomedical Systems Ltd
Bio-Mediq Australia Pty Ltd
Bio Nova Neo Technics Pty Ltd
Bio-rad Laboratories Pty Ltd
Bio-Spectrum (Australia) Pty Ltd
Biotechnology Australia Pty Ltd
Boehringer Mannheim Aust Pty Ltd
The Boots Company (Aust) Pty Ltd
Bunzl MP
Calbiochem-Behring Australia Pty Ltd
Carter Wallace (Aust) Pty Ltd
Ciba Vision Care
CIG Medishield
H I Clements
Contavue Laboratories Pty Ltd
Wm A Cook Australia Pty Ltd
Coopervision Cilco Pty Limited
Custom Steril Serv (Aust) Nom P/L
Cyanamid Australia Pty Ltd
Dentists Supplies Pty Ltd
Designs for Vision
Disposable Products Pty Ltd
Dow Corning Australia Pty Ltd
DRG Flexible Packaging
Du Pont (Australia) Ltd
East Coast Medical Company
Eschmann Australia Pty Ltd
Eycon Lenses Laboratories Pty Ltd
Fabri-Cell (Australia) Pty Ltd
Gambro Pty Ltd
Gelflex Laboratories
W L Gore & Assoc (Aust) Pty Ltd
Griffith Laboratories Pty Ltd
Helena Laboratories (Aust) Pty Ltd
Indoplas Pty Ltd
ICI Australia, Diagnostics Div.
Integrated Sciences Pty Ltd
Intra Optics Laboratories Pty Ltd
IVAC Corporation
Johnson & Johnson Pty Ltd
Johnson & Johnson Medical Pty Ltd
Kendall Australia
Kodak (Australia) Pty Ltd
3M Australia Pty Ltd
Mallinckrodt Australia Pty Ltd
Medical Resources Limited
Medical Specialties Australia P/L
Medical & Surgical Requisites P/L
Medtel Pty Limited
Medtronic Australasia Pty Ltd
Miles Laboratories Australia P/L
Millipore Pty Ltd
G Nissel & Co (Aust) Pty Ltd
Nordisk-Australia
OPSM Industries Ltd
Organon (Australia) Pty Ltd
Organon Teknika
Orthocare Pty Ltd
Pharmacia (Australia) Pty Ltd
William Pearce & Co Pty Ltd
Promedica Pty Ltd
Richards Medical Company (Aust) P/L
Roche Products Pty Ltd
Salwat Services Pty Ltd
Scan-Med Pty Ltd
Selkem International Corporation Ltd
Sigma (Pharmaceuticals) Pty Ltd
Smith & Nephew (Australia) Pty Ltd
A E Stansen & Co Pty Ltd
N Stenning & Co Pty Ltd
Stryker Australia Pty Ltd
Surgicare Pty Ltd
Syva Australia
Telectronics Pty Ltd
Terumo (Australia) Pty Ltd
Tecsol Pty Ltd
Trace Scientific Pty Ltd
Travenol Laboratories Pty Ltd
Trimed Pty Ltd
Tuta Laboratories (Aust) Pty Ltd
The Victorian Hospitals Assoc Ltd
Waite & Co Pty Ltd
Warner & Webster Pty Ltd
Wellcome Australia Limited
Zimmer Australia Pty Ltd

FSE Scientific P/L

APPENDIX E

MIMS Listing of Australian Manufacturers,
Distributors and Agents

MANUFACTURER/DISTRIBUTOR INDEX

A

A.A. HOSPITAL EQUIPMENT CO.

A A HOSPITAL EQUIPMENT CO.
8 Lenore Street
Five Dock NSW 2046
(P O Box 57
Drummoyne NSW 2047)
Telephone (02) 713 5834, 644 2387

ABBOTT
Diagnostics Division

ABBOTT DIAGNOSTICS DIVISION
Abbott Australia Pty Ltd

Head Office
47 Epping Road,
North Ryde NSW 2113
Telephone (02) 888 1111
Telex AA 73595
Address all correspondence to
P O Box 101,
Gronulla NSW 2230

Branches

VICTORIA
Telephone (03) 862 2888

SOUTH AUSTRALIA
Telephone (08) 42 6322

TASMANIA
Telephone (03) 862 2888

QUEENSLAND
Telephone (07) 277 6022

WESTERN AUSTRALIA
Telephone (09) 362 3093

Overseas

NEW ZEALAND
Telephone (644) 28 5070

ACTIL

ACTIL LIMITED

Head Office
Actil Avenue
Woodville SA 5011
Telephone (08) 45 1266
Telex AA 82547

Distributors

NEW SOUTH WALES
Robert Bryce & Co Ltd
1a Queen Street
Auburn NSW 2144
Telephone (02) 646 1777

Robert Bryce & Co Ltd
1 Kyle Street
Rutherford NSW 2320
Telephone (049) 327 200

Thurstans (Aust) Pty Ltd
62 Raley Street
Darlinghurst NSW 2010
Telephone (02) 330 661

VICTORIA
Brown Gouge Ltd
251 Malvern Road
South Yarra VIC 3141
Telephone (03) 241 3325

Robert Bryce & Co Ltd
145 Glenlyon Road
Brunswick VIC 3056
Telephone (03) 380 6911

QUEENSLAND
Robert Bryce & Co Ltd
5 Hurricane Street
Mudgee QLD 4014
Telephone (07) 267 6911

J. Thomas Pty Ltd
246 Montague Road
South Brisbane QLD 4101
Telephone (07) 441 121

SOUTH AUSTRALIA
Robert Bryce & Co Ltd
1268 South Road
Clovelly Park SA 5042
Telephone (08) 276 5166

WESTERN AUSTRALIA
Gibsons & Paterson (WA) Pty Ltd
128 Hay Street
Subiaco WA 6008
Telephone (09) 381 2088

ADAPTIVE AIDS

ADAPTIVE AIDS FOR THE DISABLED
Division of the Spastic Centre of New South Wales
187 Allambie Road
Allambie Heights NSW 2100
(P O Box 184
Brookvale NSW 2100)
Telephone (02) 451 5555

Agent

VICTORIA
Langham Medical Equipment Pty Ltd
2590 Auburn Road
Hawthorn VIC 3122
Telephone (03) 82 2359

AHS/AUSTRALIA PTY LTD

Head Office
3 Lenton Place
North Rocks NSW 2151
(P O Box 533
Baulkham Hills NSW 2153)
Telephone (02) 683 0111, 683 1043
Telex AA 24365

VICTORIA
432 William Street
Melbourne VIC 3000
(P O Box 4552
Melbourne VIC 3001)
Telephone (03) 328 4982

QUEENSLAND
48 Jephson Street
(P O Box 257)
Toowong QLD 4066
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HOSPITAL SAFETY LIMITED
INSPIRON
KARTELL
LEYLAND MEDICAL PRODUCTS
LIFE SUPPORT PRODUCTS
MACBICK (DIV OF C.R. BARD)
MASTER MEDICAL CORP
MATSUNAMI
M.P.I.
MEDICON GmbH
MEDTEL PTY LTD
MOUNTAIN MEDICAL
NEUROMEDICS INC
NICHIRYO
NIPPON SHOJI (NESCO)
OCG TECHNOLOGY INC
OHIO MEDICAL PRODUCTS
OHMEDA
PURITAN-BENNETT INTERNATIONAL
SHIMADZU CORP
SHOEI INDUSTRIES CO LTD
M.A. SOLATCH & BROS

AGENCY INDEX

ADAPTIVE AIDS

KOYU ENTERPRISE INC
PRENTKE ROMICH COMPANY (USA)

AHS

ABG SEMCA
AIRLIFE
AMERICAN A.C.M.I.
AMERICAN CONVERTORS
AMERICAN DADE
AMERICAN EDWARDS LABORATORIES
AMERICAN HEYER SCHULTE CORP.
AMERICAN MEDICAL SYSTEMS
AMERICAN MICROSCAN
AMERICAN PHARMASEAL
COOPER
DINECO
DLP INCORPORATED
FERROSAN
IMPRA INCORPORATED
INTERVASCULAR GRAFTS INC.
LIFELINE ANGIOGRAPHY COMPONENTS/PACKS
LIFELINE MONITORING COMPONENTS/PACKS
LIFELINE NONINVASIVE BP MONITORS
MCGAW LABORATORIES
MEDIVAC
QUINTON INSTRUMENT COMPANY
TRANTEC P/L
UNITED MEDICAL PRODUCTS
VASCULAR PRODUCTS IRELAND

ALLERSEARCH

ACORN
AIRONIC
DYNAVAC
HEALTHSCAN
HUDSON
MICROMOTION MONITOR
MINI WRIGHT
OPTIMIST
REPCO
SOFT-O-CLAVE
STAPH CHEK
UNICORN
VINYL CLAVE
VITALAIR

ARTHUR BAILEY

DIMEDA INSTRUMENTS GmbH
M.F. ELAHI & CO (E.P.) LTD
FEATHER INDUSTRIES
HIROSE ELECTRIC CO LTD
KAMIYA TSUSAN KAISHA LTD
KEHR SURGICAL & ALLIED PRODUCTS PTY LTD
KOKEN PTY LTD
MICROMECH
NAGASHIMA MEDICAL INSTRUMENTS CO LTD
NISSIN MEDICAL INSTRUMENTS CO LTD
SAKURA FINETECHNICAL CO LTD
SATO KEIRYOKI
YAMAGUCHI MEDICAL INSTRUMENT CO LTD
YAMASU LTD
G.H. ZEAL LIMITED

A. E. ATHERTON

AMSCO (AMERICAN STERILISER CO.)
HOBART
LUKE
MIELE
STILLS

AUSTRALIAN MICROSURGICAL INSTRUMENT COMPANY

CLIMO
MARTIN
MORIA
S & T

BDF AUSTRALIA

F.R.A. SURGIFIX (ITALY)
PRAMETA (W. GERMANY)
SMITH-BIOLAB (NZ)
SWANN-MORTON (UK)

BIOMECCA AUSTRALIA

BIOIMPLANT CANADA INC
CADWELL LABORATORIES
HEMEX SCIENTIFIC
INTERMEDICS INC
INVIVO RESEARCH LABS
SciMed LIFE SYSTEMS
TRANSAMERICA DELAVAL MEDICAL PRODUCTS
VACUMED

BUDGET DISTRIBUTORS

AHS
ANAX
APPLIANCE & LIMB CENTRE
BARRERE SURGICAL
BDF
BOOTS
BREVILLE
COSMAC
ESCHMANN
ETHNOR
HOECHST
ICI
INDOPLAS
KENDALL
C.E. MAYO
J.T. POSEY
REGENT CHEMICAL CO
SEARLE HOSPITAL SUPPLIES
SELBYS
SIEPER & CO
SILFORM
SMITH AND NEPHEW
SURE GUARD
3M
TERUMO
TRAFALGAR
UPJOHN

BUTTERWORTHS

ANN ARBOR SCIENCE (USA)
BRUNNER/MAZEL (NEW YORK)
BUTTERWORTHS AND CO. (CANADA)
BUTTERWORTHS OF NEW ZEALAND
BUTTERWORTHS AND CO. (ASIA)
BUTTERWORTHS PUBLISHERS (SOUTH AFRICA)
BUTTERWORTHS PUBLISHERS (USA)
BUTTERWORTHS LAW PUBLISHERS (UK)
BUTTERWORTHS SCIENTIFIC LTD (UK)
BUTTERWORTHS (TELEPUBLISHING) LTD (UK)
BUTTERWORTHS (SALES & INTERNATIONAL PUBLISHING) LTD (UK)
BUTTERWORTHS (SERVICES) LTD (UK)
BUTTERWORTHS AND CO. (WESTERN CANADA) LTD
BUTTERWORTHS LEGAL PUBLISHERS (USA)
D & S PUBLISHERS (USA)
FOCAL PRESS (UK)
LLOYD LUKE (MEDICAL BOOKS) (UK)
MASON PUBLISHING CO. (USA)
WOLFE MEDICAL PUBLICATIONS (UK)

CAMINER BROS.

ALFRAMED S.A.
CONTINENTAL
CONTINENTAL GUMMI-WERKE A.G.
EMS
HEINE OPTOTECHNIK GmbH
JEDCOM
MARTIN STOLL

CIG MEDISHIELD

AIR-SHIELDS INTERNATIONAL
AJAX
AMBELETIN (MEDOC) LTD
H.W. ANDERSEN PRODUCTS INC
A.T.M. PESTY
BARD BIOMEDICAL (DIV OF C.R. BARD)
C.R. BARD INTERNATIONAL INC
DAVID CLARK COMPANY INC
CORNING
A.C. COSSAR & SON LTD
CYPRANE
DAVOL (DIV OF C.R. BARD)
DEKNATEL
DEUTSCHE NEMECTRON GmbH
E.M.S. (DIV OF C.R. BARD)
EASTMAN
FISHER
HEINE OPTOTECHNIK GmbH
HOSPITAL SAFETY LIMITED
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MATSUNAMI
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MEDICON GmbH
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NICHIRYO
NIPPON SHOJI (NESCO)
OCG TECHNOLOGY INC
OHIO MEDICAL PRODUCTS
OHMEDA
PURITAN-BENNETT INTERNATIONAL
SHIMADZU CORP
SHOEI INDUSTRIES CO LTD
M.A. SOLATCH & BROS

SYBRON/TAYLOR
TERUMO (AUST) PTY LTD
TGS ELECTRONICS
CHAS F. THACKRAY LTD
VIGGO

DENYER BROS.

AMES
ANSELL
ASTRA
BDF
CAMECO SYRINGE PISTOL
DBT INCONTINENCE PRODUCTS
DIGNITY INCONTINENCE PANTS
DUOBAND
ETHNOR
INCOCARE INCONTINENCE PRODUCTS
JOHNSON & JOHNSON MEDICAL PRODUCTS
KENDALL
KIMBERLEY CLARK
METALLIC INSTRUMENTS
ORGANON
PRECISION CULTURE TUBES
SEARLE
SECURLINE IDENTITY BRACELETS
SILVERGLO
SMITH AND NEPHEW
SPEEDIBAND IDENTITY BRACELETS
STAINLESS STEEL FURNITURE
TENTE CASTORS
TERUMO
TRIBAND IDENTITY BRACELETS
UNITED COLOSTOMY AND ILEOSTOMY PRODUCTS
VAX 3 IN 1 CLEANER
VERICOLOR IDENTITY BRACELETS

D'_C. AUSTRALIA

AESCULAP
MIKASA X-RAY CORP.
X-RITE TAPE CORP.

HARLEY SURGICAL

ARCOPHOR (WEST GERMANY)
BELMONT (JAPAN)
BIRKENSTOCK (WEST GERMANY)
EMSOLD (WEST GERMANY)
FLEXI-THERM (USA)
FOAMBAND (USA)
FOOTMAN (UK)
ROSS FRASER (UK)
MSP (USA)
MYRON (UK)
PARAGON RAZOR (UK)
SUDA (WEST GERMANY)
VOLLRATH (USA)
W.F.R. (USA)

H[illegible]THMED MARKETING

A.C COSSOR
AMERICAL
HEINE
HOLBORN
LYALL WILLIS

NOPA
ROMIKA

HOWMEDICA

BENOIST GIRARD PRODUCTS
CHIRODRILL AIR POWERED EQUIPMENT
HOFFMAN EXTERNAL FIXATION DEVICE
SEWARD SURGICAL INSTRUMENTS
SIMPLEX BONE CEMENT
SPEMBLY CRYOSURGICAL PRODUCTS
SPEMBLY T.E.N.S. SYSTEMS
STAINLESS STEEL FRACTURE APPLIANCES
STAINLESS STEEL PROSTHESES
VITALLIUM FRACTURE APPLIANCES
VITALLIUM PROSTHESES

JOHNSON AND JOHNSON MEDICAL PRODUCTS

CILAG
CODMAN INSTRUMENTS
CRITIKON
ETHICON SUTURES
EXTRACORPOREAL
HANCOCK
IOLAB
ORTHO DIAGNOSTICS
SITE
SURGIKOS
VASCOR

KENDALL AUSTRALIA

CHESEBROUGH-PONDS HOSPITAL PRODUCTS
DEWE-WUSTHOFF VERBONDSTOFF-FABRIK
MEDASONICS
NEW DIMENSIONS IN MEDICINE (N.D.M.)
RESPIRATORY CARE INC. (R.C.I.)
ROBINSONS & SONS LTD.
SIMPLA PLASTICS
STEPHENS TISSUE PERFUSION MONITOR
SURGIMED MARKETING INC.

C. R. KENNEDY AND COMPANY

PENTAX

LEODIS

HOMECRAFT (UK)
KAWAMURA (JAPAN)
LIC (SWEDEN)
LIC REHABCARE
O.B. (SWEDEN)
S.C.I. (UK)
SIBEL (NZ)
THOMPSON (NZ)

LIQUID AIR

CFPO

MALMET

AVION
SANDRA PVC

MAYVEN MEDICAL

A.C. COSSOR
AMERICAL
ANCHOR
B-D
BDF
CONCEPT
CONTIMED
FEATHER
HEINE OPTOTECHNIK
HOLBORN SURGICAL INSTRUMENT CO
HUDSON
INDOPLAS
INGRAM AND BELL
LEYLAND MEDICAL INTERNATIONAL
LYALL WILLIS
MALLINCKRODT (N.C.C.)
MEDIND AUSTRALIA
NOPA SURGICAL INSTRUMENTS
ROMIKA
SMITH AND NEPHEW
TERUMO CORPORATION
THE SLOMONS GROUP
3M
VAN
W.S.P.
ZEAL

MEDCOR PERINATAL SYSTEMS

ATOM INFANT CARE PRODUCTS
HOEKLOOS
PATIENT TECHNOLOGY VENTILATORS
SECCA-SCALES MEDICAL
SLE NEWBORN VENTILATORS
TELEDYNE OXYGEN MONITORS

MEDICAL AND OPTICAL INSTRUMENTS

AMERICAN OPTICAL
ATMOS
BEAVER
BRANSONIC - ULTRASONIC CLEANERS
BRIMFIELD SCIENTIFIC INSTRUMENTS
CONCEPT
HEINE
JOHN WEISS
KHOSLA
LUXO
MARINOX
MARTIN
MECRON
SKYTEX
WELCH ALLYN
WINMED

MEDIPAC

ANALYSINSTRUMENT AB
CLEAN CHEMICAL SWEDEN AB
CONPHARM AB
FORSBRO YLLEFABRIK AB
GLORIUS AB
ICM LTD
KEBO PRODUCTION AB
LABTRADE AB
LEAB
LEO AB

MEDICINSK TEKNIK AB
MEDICVENT AB
MINITUBE AB
NIRO AB
SMEDAB
STENA DIAGNOSTICS AB
SWETRON AB
WOODSTICK

HUIR & NEIL

ASTEC (ASTECAIR)
D.M.A. (NZ ONLY)
DYCEM
EUROMATIC
LEVO
PARKER BATH
SCIENTIFIC HOSPITAL SUPPLIES (NZ ONLY)
SHOWELL (SURGICRAFT)
SURGICRAFT COPELAND
SWEDISH MARKETING AND TRADING AB
VESSA

NEWMAN TONKS

BRITON AUTOMATIC DOOR OPERATORS
BRITON DOOR CLOSERS AND ARCHITECTURAL HARDWARE
BRITON EMERGENCY EXIT HARDWARE
MONARCH FLOOR SPRINGS
NEWAY FLEXIBLE DOORS
STRIPFLEX DOORS

ORRIS INDUSTRIES

ZEXA HOSPITAL EQUIPMENT

NURSING HOME BEDDING SPECIALIST

BURWOOD BEDDING
CMA
GRANTS
MACTRAC
POLYFLOR
SLEEPMAKER

OSM INSTRUMENTS

AESCULAP
ALCON
ALPHA ENGINEERING
AMERICAN OPTICAL
ARIDO
ASTRA
AYERST
BARNES HIND
BAUR OPTICAL
BAUSCH & LOMB
BDF
BEAVER
BIOPHYSICS MEDICAL
BRUDER FUCH
CANNON
CLEMENT CLARKE
COHERENT MEDICAL
CONCEPT
COOPER LABS
CURRY & PAXTON
DA-LAUR
DAVIS & GECK
DIXEY
DOW CORNING
DOWNS SURGICAL
ELLIS OPTICAL
ETHNOR
FISBA
FRIGITRONICS
GAMBS
GENERAL MEDICAL
GENMED
GEUDER
GOODLITE
GOWLLANDS
GRAFTON OPTICAL
GRIESHABER
HAAG STREET
HAMBLIN
HAVEN
HEINE
HEISS
HOPE-CLOVER
HOYA
IMAMI
JEDMED
JOHN WEISS
KATENA
KEELER
KHOSLA
KIGRE
KLEIN
KOWA
LABTICIAN
LAMERIS
LUKE NETTLEFOLD
LUNEAU
LUXO
M.I.R.A.
MAGNON
MARTIN
MEDICAL WORKSHOPS
MENTOR
MEYER
MICRO SURGERY TECHNOLOGY
MOLLER
MORCHER
MORIA
NEITZ
NIKON
NYROP & MAAG
OCULAR INSTRUMENTS
OCULUS
OCUTOME
OERTLI
OPHTHALMIC LABOR
OPTIKER RYSER
OPTIKON
OPTIMAT
OSBORNE & SIMMONS
PRECISION COSMET
PROSANA LABS
RELIANCE
RODENSTOCK
SHIN NIPPON
SMITH AND NEPHEW
STROLLS
SURGIDEV
SYNEMED
TECH OPTICS
TERUMO
3M
TOPCON
UNOMATIC
VISC-X
VISIDYNE
K.G. VOST
WECK
WELCH ALLYN
WINTER
ZEISS

OPSM MEDITRONICS

BIOPHYSICS MEDICAL
CANON
COHERENT MEDICAL
JEDMED
JOHN WEISS
OCULAR INSTRUMENTS
SYNEMED
VISIDYNE

PARAMEDICAL SUPPLIES

BINKO LTD
CLEMENT CLARKE INTERNATIONAL LTD
E-Z-EM INC
FERRARIS MEDICAL LTD
F. WALTER HANEL

PARAMEDICS

EVERMED (USA)
HOBBS MEDICAL INC
LAWTON GmbH & CO KG
MICROELECTRONIC APPLICATION CENTRE (GREECE)

POLIVAC

ADVANCE (U.S.)
REIMA (GERMANY)
UNGER (GERMANY)

RICHARD THOMSON

AMES
AMBU
ANSELL
ASTRA
W.A. BAUM CO.
BDF
DOUGLAS BEAN
BOEHRINGER
BOLLMANN
BOOTS
BOWATER SCOTT
CARDISUNY
CONCO
COPAL
A. C. COSSAR
DAVIS & GECK
DIMEDA
DYNEK
ESCHMANN
ETHNOR
FABRICELL
FAULDINGS
FINNWAD
JAMES HARDIE
PAUL HARTMANN
HEINE

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ICI
INDOPLAS
JOHNSON & JOHNSON MEDICAL
KENDALL
KIMBERLY CLARK
LUXO
MALLINCKRODT
ORGANON
SILVERGLO
SMITH AND NEPHEW
TERUMO
3M
TRAVENOL
TUTA
WARNE
VAUXHALL

REID MEDICAL AUSTRALIA

CENTURY PRODUCTS (USA)
CHATTANOOGA CORP (USA)
ERBE ELEKTROMEDIZIN (WEST GERMANY)
ESCOTEK (FINLAND)
PARKER LABS (USA)

SARACEN MEDICAL

AMERICAN SCALE CORP.
BIONIC GmbH
DRAKE WILLOCK
DRAVON MEDICAL INC.
DR. E. FRESENIUS
RENAL SYSTEMS INC.
TECHNIC CENTRAL SYSTEMS
WESTERN LABORATORIES LTD.

SHEER-EZE

AUSTRALIAN TANNED PRODUCTS (AUST)
CAREX HEALTH CARE PRODUCTS (USA)
DURR FILLAUER ORTHOPAEDICS (USA)
FLORIDA BRACE CORPORATION (USA)
FLORIDA MANUFACTURING CORPORATION (USA)
GOODMAN AND COMPANY (USA)
HEELBO INC. (USA)
HISAMITSU PHARMACEUTICAL COMPANY (JAPAN)
HORN BROS. INC. (USA)
I.E.M. ORTHOPAEDICS (UK)
INVACARE CORPORATION (USA)
KING (USA)
M.I.A. (AUST)
ORTHOMEDICS INC. (USA)
PI-PEER BRACE (USA)
PORT PLASTICS (USA)
SABEL SHOE COMPANY (USA)
TEMCO
WECO (W. GER.)
WENIGER (USA)
WINMED (USA)

SMITH AND NEPHEW

ROLYAN MEDICAL PRODUCTS

SQUIBB MEDICAL SYSTEMS

A.D.R. (USA)
A.T.L. (USA)
BEAVER (USA)
BRANON (USA)
I.C.R. (USA)
SPACELABS (USA)
VITASTAT (USA)
VITATEK (USA)
WECK (USA)

STANSENS

ADVANCED INSTRUMENTS
ALCONOX
ALDRICH CHEMICAL CO.
AMERICAN MEDICAL PRODUCTS
ANCHOR BRUSH COMPANY
ASSISTENT GLASSWARE
ATOM S.A.
BALLARD MEDICAL
BARD PARKER
BBL (BALTIMORE BIOLOGICAL LABS.)
BECTON DICKINSON & COMPANY
BETHLEHEM
BETHESDA RESEARCH LABORATORIES
BIEN AIR
BIO DATA
BIOMOLECULAR DYNAMICS
BUFFALO MEDICAL SPECIALITIES
CHEMETRON
CHEMICAL PRODUCTS
CLAY ADAMS
CONCEPT INTERNATIONAL INCORP.
COLOPLAST
CORPAK CO.
DELMED
DRUMMOND SCIENTIFIC LTD.
EDUCATIONAL ELECTRONICS
ESCHENBACH
EXELO
FALCON PLASTICS
F.L. FISCHER
GERHARD BANK
HANA BIOLOGICS
HAUSSER
HELLIGE
HOOK & TUCKER INSTRUMENTS
HYNSON, WESCOTT & DUNNING
IATRON
I.E.C.
INTEC CORP.
ISCO
JENWAY LTD.
JOHNS SCIENTIFIC
LEIBINGER INSTRUMENT CO.
LERNER LABORATORIES
LEYLAND MEDICAL
L.P. ITALIANA
LIGHTPATH OPTICAL
LUCKHAM LTD.
MAPLELEAF GLASSWARE
MEADOX
MEDICINA
MEDICOR
MEDIPAC
MEDISTRON
MEDLIFE
MERCER
MITRAL MEDICAL
NEDTEX
NELLCOR CORP.
NESCO BIOMEDICAL
PARAVIA
PETER VON BERG
PUMPETT
PymaH CORP.
QUEUE SYSTEMS
R.B.S.
R.D.O.
RUDOLF STEINER
SCHLEICHER & SHULL
SENTRA
SEQUOIA TURNER
SHANDON SOUTHERN PRODUCTS
SHINKO DENSHI
SHUTT INSTRUMENT CO.
SIGMA CHEMICALS CO.
SIGMA LABORATORY CENTRIFUGES
SILMED CORP.
SMITH-KLINE
SOCOREX ISBA
SORIN BIOMEDICA
SPECTRUM MEDICAL INDUSTRIES
TECNOMARA AG.
TEMTECH LTD.
TSUBASA INDUSTRIES
TURNER ASSOCIATES
UCHIDA
UTAH MEDICAL
VAN
VELA
VIAL MEDICAL
VYGON S.A.
WAKO PURE CHEMICAL INDUSTRIES
WENKING
YAGAMI
YELLOW SPRINGS INSTRUMENT CO.

STENNING

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CIRCON
ELECATH
ERWEKA APPARATEBAU
FOUGERA
MANUFACTURE BELGE (SIMAL)
MBB-AT
MEDITECH
MICROVASIVE
MILLROSE
MIRA
OCULUS
OLE DICH
OTO-MED
PILLING
POLYSTAN
SCANLAN
STEMEDIC
KARL STORZ
STUMER
C. TEUFEL
VANTINI
WISAP

STYLESETTER INTERNATIONAL

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A.T.I.
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SCANMED
VAN SYRINGES
VESSA
WARNES
WYCOMBE MARSH, STERISHEET

SURGICAL HOUSE OF WA

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J.T. POSEY
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VESSA

SURGICO

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ACCOSON
AIRMED
ALTON DEAN
ALTRON
AMES
ANRITSU
ANSELL
ARROW
ARTHUR BAILEY
ASCOMATIC ACCORD
ATOM
AUSMED
BDF
BEMIS
BOOTS
BOSCH
BRIEMAR
BUFFALO MEDICAL SPECIALITIES (BMS)
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COOPER
COPAL
DPT ENTERPRISES
EBRO
EDWARDS INSTRUMENT CO.
ELAHI
ELBEO
ESCHMAN
EXERSENTRY
FEATHER
FINNWADD
FUKUDA
FUTORO
GOWLLANDS
GREATOREX
GREEN MEDIX CORP
GULTON
H.D. SCIENTIFIC
HEINE OPTOTECHNIK GmbH
HIROSE ELECTRIC CO
HOMECRAFT
ICI
INTERQUARTZ
ITO
JOHNSON & JOHNSON MEDICAL
KANGA
KEHR
KEYPLAS
KOKEN
K.T.K.
KYOWA
LUXO
MENZEL
MET FISHER
MICROMECH
MILES LABORATORIES
NAGASHIMA
NEWBOUND
NIHON KOHDEN
NISSAN
NISSEI
NOPA
OMEGA
ORGANON
OXFORD
PHILLIPS
PLANET LAMPS
POSEY
RESPIRONICS
ROMIKA
SIGMA
SILVERGLO
SAKURA FINETECHNICAL
SATA CORPORATION
SHEER-EZE
SHIN NIPPON
SILTEX
SOMSO
SONICOR
SUGICO
SURGEON
SURGICAL & MEDICAL SUPPLIES
TEMAK
TERUACE
TERUMO
T.G.S. ELECTRONICS
THERMOLINE
3M
TISTRONICS
TOA
TOMY SEIKO
TOSHIBA
UNICON
VAUXHALL
VITRI
VOST
WARNE
WELCH ALLYN
WEST
WYMO
YAMADA
YAMAGUCHI MEDICAL INSTRUMENTS
YAMASU LIMITED
G.H. ZEAL LIMITED

TELMAK

BARR AND STROUD
QUINTRON
SYNECTICS

TOTAL PATIENT CARE

AHS
ANAX
ANSELL
ARTHUR BAILEY
BDF
BOOTS
BRIEMAR
CARTERS
COOPERS
COPAL
DETECTO
ELAHI
ESCHMANN
ETHMAR
FEATHER
HEALTHMED
HEINE
ICI
INDOPLAS
JOHNSON & JOHNSON MEDICAL
KOKEN
C.E. MAYO
NAGASHIMA
NISSIN
O.A.P.L.
OSI
PARKER
POSEY
ROMIKA
SHEER-EZE
SMITH AND NEPHEW
SPENCO
SPORTSCARE
TERUMO
3M
VESSA

TURRELLA INDUSTRIES

CHROMOPHARE THEATRE
DERUNG HIGH PERFORMANCE
DISHLEX UTENSIL
MARTIN GEBRUEDER
SCOTT-CURWEN BANDAGES

ULTRACARE

ADEL MEDICAL LTD
BONIC
ENTRAVISION
EUROSPITAL SPA
FRITZ GENSER
INFRAMED KLINIKBEDARF GmbH
INTERNATIONAL MEDICAL SYSTEMS INC
JOSTRA
LIFE SCIENCE INSTRUMENTATION INC
RUDOLPH LIPP
MEDIMEX INTERNATIONAL
MEDIONICS INTERNATIONAL INC
SMAD LABORATORY

VIKORA

JOBST

X-RAY SUPPLIES

NEWBOUND

APPENDIX F

Customs Tariff - Relevant Chapters

Tariff Classification	*Goods*	*General rate*	*Special rate*
90.16	DRAWING, MARKING-OUT AND MATHEMATICAL CALCULATING INSTRUMENTS, DRAFTING MACHINES, PANTOGRAPHS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS AND THE LIKE; MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES (INCLUDING MICROMETERS, CALLIPERS, GAUGES, MEASURING RODS AND BALANCING MACHINES), BEING GOODS NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER; PROFILE PROJECTORS:		
90.16.1	- Goods, as follows: (a) static balancers, motor vehicle wheel; (b) wheel aligners, motor vehicle	25%	DC:10%
90.16.2	- Goods, as follows: (a) bubble levels; (b) disc calculators and the like; (c) drawing curves; (d) graduated rules of wood or artificial plastic material not being folding or parallel rules; (e) parallel rules of artificial plastic material; (f) protractors; (g) set squares; (h) steel tape measures; (j) stencils	20%	DC:10%
90.16.3	- Hand tools, as follows: (a) adjustable limit length gauges; (b) plug gauges; (c) ring gauges; (d) snap gauges	15%	DC:Free
90.16.9	- Other		
	In respect of hand or machine scales, whether or not imported separately	20%	DC:10%
	In respect of remainder	2%	DC:Free
90.17	MEDICAL, DENTAL, SURGICAL AND VETERINARY INSTRUMENTS AND APPLIANCES (INCLUDING ELECTRO-MEDICAL APPARATUS AND OPHTHALMIC INSTRUMENTS):		

Tariff Classification	Goods	General rate	Special rate
90.17.1	- Goods, as follows: (a) catheters (other than elastic gum woven catheters), cannulae, suction tubes, drainage appliances (including calibrated drainage bags) with or designed to be used with a catheter, of a kind used for the removal of fluids, gases or foreign matter from the human body, and the like; (b) defibrillators; (c) infusion or transfusion sets for blood and other fluids; (d) kymographs; (e) physiological equipment for monitoring or recording electrical impulses of the heart muscle, respiration rate, heartbeat rate, blood pressure or body temperature; (f) syringes of artificial plastic material designed for use with injection or puncture needles; (g) ultrasonic diagnostic imaging units	30%	FI:Free DC:25%
90.17.2	- Goods, NSA, as follows: (a) apparatus for administration of anaesthetic gases; (b) audiometers, single channel, of the screening type, other than those used solely for testing the hearing of new born infants; (c) dental articulators; (d) dental drill engines, air-turbine operated, comprising, at least, an operating hand piece and air supply controller; (e) dental endodontic depth measuring gauges; (f) dental occlusal programming units; (g) incubators for babies; (h) injection or puncture needles; (j) suction apparatus, of a kind used for the removal of fluids, gases or foreign matter from the human body, not being dental apparatus for the removal of saliva	20%	FI:Free DC:15%

	Tariff Classification	Goods	General rate	Special rate
	90.17.3	- Dental apparatus, NSA		
		In respect of operating hand pieces	20%	FI:Free DC:15%
		In respect of remainder	Free	..
	90.17.9	- Other	Free	..
	90.18	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; ARTIFICIAL RESPIRATION, OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY OR SIMILAR APPARATUS; BREATHING APPLIANCES (INCLUDING GAS MASKS AND SIMILAR RESPIRATORS):		
	90.18.1	- Goods, as follows: (a) breathing appliances other than of a kind designed to enable the wearer to breathe under water; (b) oxygen therapy, resuscitation and artificial respiration apparatus	20%	DC:10%
	90.18.9	- Other	2%	DC:Free
	90.19	ORTHOPAEDIC APPLIANCES, SURGICAL BELTS, TRUSSES AND THE LIKE; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL LIMBS, EYES, TEETH AND OTHER ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:		
	90.19.1	- Bone growth stimulators	30%	DC:15%
	90.19.2	- Implantable cardiac pacemakers	25%	DC:10%
Ex	90.19.9	- Other	2%	DC:Free

	Tariff Classification	Goods	General rate	Special rate
	90.20	APPARATUS BASED ON THE USE OF X-RAYS OR OF THE RADIATIONS FROM RADIO-ACTIVE SUBSTANCES (INCLUDING RADIOGRAPHY AND RADIOTHERAPY APPARATUS); X-RAY GENERATORS; X-RAY TUBES; X-RAY SCREENS; X-RAY HIGH TENSION GENERATORS; X-RAY CONTROL PANELS AND DESKS; X-RAY EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE:		
	90.20.1	- Gamma ray apparatus, non-medical, as follows: (a) radiographic apparatus; (b) other apparatus having a capacity not exceeding the equivalent of 200 Ci of Cobalt 60	15%	DC:Free
	90.20.9	- Other	2%	DC:Free
	90.21	INSTRUMENTS, APPARATUS OR MODELS, DESIGNED SOLELY FOR DEMONSTRATIONAL PURPOSES AND UNSUITABLE FOR OTHER USES	Free	..
	90.22	MACHINES AND APPLIANCES FOR TESTING MECHANICALLY THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY AND THE LIKE PROPERTIES OF METALS, WOOD, TEXTILES, PAPER, PLASTICS OR OTHER INDUSTRIAL MATERIALS	2%	DC:Free
	90.23	HYDROMETERS AND SIMILAR INSTRUMENTS; THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS, PSYCHROMETERS, RECORDING OR NOT; ANY COMBINATION OF THESE INSTRUMENTS:		
Ex	90.23.1	- Temperature gauges of a kind used with internal combustion engines	20%	DC:10%
	90.23.9	- Other	2%	DC:Free
	90.24	INSTRUMENTS AND APPARATUS FOR MEASURING, CHECKING OR AUTOMATICALLY CONTROLLING THE FLOW, DEPTH, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, OR FOR AUTOMATICALLY CONTROLLING TEMPERATURE (INCLUDING PRESSURE GAUGES, THERMOSTATS, LEVEL GAUGES, FLOW METERS, HEAT METERS AND AUTOMATIC OVEN-DRAUGHT REGULATORS), NOT FALLING WITHIN 90.14:		

APPENDIX G

Recommended Changes to the Customs Tariff by the Industries Assistance Commission and their Relationship to the new Harmonized Tariff

Reference No.	Goods	Column 1 Harmonized Tariff report (Option 1)		Column 2 Preferred tariff option		Column 3 Government decision on Harmonized Tariff	
		General rate	Special rate	General rate	Special rate	General rate	Special rate
9017.30.10	--- Handtools, as follows: (a) adjustable limit length gauges; (b) plugs gauges; (c) ring gauges; (d) snap gauges	15%	DC:10%	15%	DC:10%	2%	DC:Free
9017.30.90	--- Other	2%	DC:Free	2%	DC:Free		
9017.80	- Other instruments:						
9017.80.10	--- Steel tape measures	20%	DC:15%	15%	DC:10%	2%	DC:Free
9017.80.90	--- Other	2%	DC:Free	2%	DC:Free		
9017.90.00	- Parts and accessories	20%	DC:15%	15%	DC:10%	2%	DC:Free
9018	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS:						
9018.1	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):						
9018.11.00	-- Electro-cardiographs	30%	DC:25%	15%	DC:10%	30%	DC:25%
9018.19	-- Other:						

Reference No.	Goods	Column 1 Harmonized Tariff report (Option 1)		Column 2 Preferred tariff option		Column 3 Government decision on Harmonized Tariff	
		General rate	Special rate	General rate	Special rate	General rate	Special rate
9018.19.10	--- Goods, as follows: (a) kymographs; (b) physiological equipment for monitoring or recording respiration rate, heart beat rate, blood pressure or body temperature; (c) ultrasonic diagnostic imaging units	30%	DC:25%	15%	DC:10%	30%	DC:25%
9018.19.90	--- Other	Free	..	Free	..	Free	..
9018.20.00	- Ultra-violet or infra-red ray apparatus	Free	..	Free	..	Free	..
9018.3	- Syringes, needles, catheters, cannulae and the like:						
9018.31	-- Syringes, with or without needles:						
9018.31.10	--- Syringes of plastic, with or without needles, designed for use with injection or puncture needles	30%	DC:25%	15%	DC:10%	30%	DC:25%
9018.31.90	--- Other	Free	..	Free	..	Free	..
9018.32	-- Tubular metal needles and needles for sutures						
9018.32.10	--- Injection or puncture needles	20%	DC:15%	15%	DC:10%		
9018.32.90	--- Other	Free	..	Free	..	Free	..

Reference No.	Goods	Column 1 Harmonized Tariff report (Option 1)		Column 2 Preferred tariff option		Column 3 Government decision on Harmonized Tariff	
		General rate	Special rate	General rate	Special rate	General rate	Special rate
9018.39	-- Other:						
9018.39.10	--- Goods, as follows: (a) Catheters (other than elastic gum woven catheters), cannulae, suction tubes, drainage appliances (including calibrated drainage bags) with or designed to be used with a catheter, of a kind used for the removal of fluids, gases or foreign matter from the human body, and the like (b) Injection or puncture needles	30% 20%	DC:25%) DC:15%)	15%	DC:10%	30% 20%	DC:25% DC:15%
9018.39.90	--- Other	Free	..	Free	..	Free	..
9018.4	- Other instruments and appliances, used in dental sciences:						
9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	Free	..	Free	..	Free	..
9018.49.00	-- Other	20% Free	DC:15%) ..)	Free	...	Free	..
9018.50.00	- Other ophthalmic instruments and appliances	Free	..	Free	..	Free	..
9018.90	- Other instruments and appliances						

Reference No.	Goods	Column 1 Harmonized Tariff report (Option 1)		Column 2 Preferred tariff option		Column 3 Government decision on Harmonized Tariff	
		General rate	Special rate	General rate	Special rate	General rate	Special rate
9018.90.10	--- Goods, as follows: (a) apparatus for the administration of anaesthetic gases; (b) incubators for babies; (c) of a kind used for the removal of fluids, gases or foreign matter from the body, and the like, as follows: (i) drainage appliances (including calibrated drainage bags) with, or designed to be used with a catheter; (ii) suction apparatus (d) defibrillators; (e) infusion or transfusion sets for blood or other fluids	20% 30%	DC:15%) DC:25%)	15%	DC:10%	10%	DC:5%
9018.90.90	--- Other	Free	..	Free	..		
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS:						
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	2%	DC:Free	2%	DC:Free	2%	DC:Free

Reference No.	Goods	Column 1 Harmonized Tariff report (Option 1)		Column 2 Preferred tariff option		Column 3 Government decision on Harmonized Tariff	
		General rate	Special rate	General rate	Special rate	General rate	Special rate
9019.20	- Ozone therapy, oxygen therapy aerosol therapy, artificial respiration or other therapeutic respiration apparatus						
9018.20.10	--- Oxygen therapy, resuscitation and artificial respiration apparatus	20%	DC:15%	15%	DC:10%	5%	DC:Free
9019.20.90	--- Other	2%	DC:Free	2%	DC:Free		
9020.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS						
9020.00.10	--- Breathing appliances of a kind designed to enable the wearer to breath underwater	2%	DC:Free	2%	DC:Free	10%	DC:5%
9020.00.90	--- Other	20%	DC:15%	15%	DC:10%		
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:						
9021.1	- Artificial joints and other orthopaedic or fracture appliances:						

Reference No.	Goods	Column 1 Harmonized Tariff report (Option 1)		Column 2 Preferred tariff option		Column 3 Government decision on Harmonized Tariff	
		General rate	Special rate	General rate	Special rate	General rate	Special rate
9021.11.00	-- Artificial joints	2%	DC:Free	2%	DC:Free	2%	DC:Free
9021.19.00	-- Other	2%	DC:Free	2%	DC:Free	2%	DC:Free
9021.2	- Artificial teeth and dental fittings:						
9021.21.00	-- Artificial teeth	2%	DC:Free	2%	DC:Free	2%	DC:Free
9021.29.00	-- Other	2%	DC:Free	2%	DC:Free	2%	DC:Free
9021.30.00	- Other artificial parts of the body	2%	DC:Free	2%	DC:Free	2%	DC:Free
9021.40.00	- Hearing aids, excluding parts and accessories	2%	DC:Free	15%	DC:10%	2%	DC:Free
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	25%	DC:20%	15%	DC:10%	25%	DC:20%
9021.90	- Other						
9021.90.10	--- Parts and accessories for goods of 9021.50	25%	DC:20%	15%	DC:10%	5%	DC:Free
9021.90.90	--- Other	2%	DC:Free	2%	DC:Free		

Reference No.	Goods	Column 1 Harmonized Tariff report (Option 1)		Column 2 Preferred tariff option		Column 3 Government decision on Harmonized Tariff	
		General rate	Special rate	General rate	Special rate	General rate	Special rate
9022	APPARATUS BASED ON THE USE OF X-RAY OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE:						
9022.1	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or verterinary uses, including radiography or radiotherapy apparatus:						
9022.11.00	-- For medical, surgical, dental or veterinary uses	2%	DC:Free	2%	DC:Free	2%	DC:Free
9022.19.00	-- For other uses	2%	DC:Free	2%	DC:Free	2%	DC:Free
9022.2	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:						
9022.21.00	-- For medical, surgical, dental or veterinary uses	2%	DC:Free	2%	DC:Free	2%	DC:Free
9022.29	-- For other uses						

Reference No.	Goods	Column 1 Harmonized Tariff report (Option 1)		Column 2 Preferred tariff option		Column 3 Government decision on Harmonized Tariff	
		General rate	Special rate	General rate	Special rate	General rate	Special rate
9022.29.10	--- Gamma ray apparatus,as follows: (a). radiographic apparatus; (b) other apparatus having a capacity not exceeding the equivalent of 200 Ci of Cobalt 60	15%	DC:10%	15%	DC:10%	2%	DC:Free
9022.29.90	--- Other	2%	DC:Free	2%	DC:Free		
9022.30.00	- X-ray tubes	2%	DC:Free	2%	DC:Free	2%	DC:Free
9022.90	- Other, including parts and accessories						
9022.90.10	--- Parts and accessories for goods of 9022.29.10	15%	DC:10%	15%	DC:10%	2%	DC:Free
9022.90.90	--- Other	2%	DC:Free	2%	DC:Free		
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	Free	..	Free	..	Free	..
9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS):						
9024.10.00	- Machines and appliances for testing metals	2%	DC:Free	2%	DC:Free	Free	..

APPENDIX H

Eighth Schedule of the Customs (Prohibited Imports) Regulations

EIGHTH SCHEDULE

GOODS THE IMPORTATION OF WHICH IS PROHIBITED EXCEPT WITH THE PERMISSION OF THE SECRETARY OF THE DEPARTMENT OF HEALTH OR OF AN AUTHORIZED OFFICER

Item No.	Description of Goods
1.	Abortifacients, that is, substances that purport to produce abortion.
2.	Advertising matter (including booklets, pamphlets, leaflets and circulars) relating to preparations, instruments, appliances, and other goods, that purport to be for therapeutic purposes and containing any statements or claims that are misleading, false or extravagant.
3.	Aminophenazone (aminopyrine)(4-dimethylamino-2,3-dimethyl-1-phenyl-3-pyrazolin-5-one), derivatives of aminophenazone (aminopyrine) (4-dimethylamino-2,3-dimethyl-1-phenyl-3-pyrazolin-5-one)(including dipyrone) and preparations containing aminophenazone (aminopyrine) (4-dimethylamino-2,3-dimethyl-1-phenyl-3-pyrazolin-5-one) or derivatives of aminophenazone (aminopyrine)(4-dimethylamino-2,3-dimethyl-1-phenyl-3-pyrazolin-5-one)(including dipyrone).
4.	Aphrodisiacs, that is to say, cantharides, cantharidin and yohimbine, preparations containing cantharides, cantharidin or yohimbine, and any other substance or preparation that is, or is likely to be, productive, or is capable of being converted into a substance that is, or is likely to be, productive, of effects substantially of the same character or nature as, or analogous to, those produced by cantharides, cantharidin or yohimbine.
5.	Bithionol (2,2'-thiobis(4,6-dichlorophenol)) and preparations containing bithionol (2,2'-thiobis (4,6-dichlorophenol)).
6.	5-bromo-4'-chlorosalicylanilide and preparations containing 5-bromo-4'-chlorosalicylanilide.
7.	Buniodyl sodium (bunamiodyl)(3-butyramido-α-ethyl-2,4,6-triiodocinnamic acid sodium salt) and preparations containing buniodyl sodium (bunamiodyl) (3-butyramido-α-ethyl-2,4,6-triiodocinnamic acid sodium salt).
8.	Cinchophen methyl ester (methyl-2-phenylcinchoninate) and preparations containing Cinchophen methyl ester (methyl-2-phenylcinchoninate).
8A.	Condoms and contraceptive diaphragms.
8B.	Drug infusion systems, that is, equipment intended for use for the purpose of administering to human beings, by automatic means – (a) a single measured dose of a solution containing a therapeutic substance; or (b) a continuous or intermittent flow of such a solution.
9.	Fenticlor (2,2'-thiobis (4-chlorophenol)) and preparations containing fenticlor (2,2'-thiobis (4-chlorophenol)).
10.	Food, drink and oral medicine for human consumption and preparations (including essences and extracts) used in the manufacture of food, drink or oral medicine for human consumption that contain – (a) glycol or a derivative of a glycol other than propylene glycol; or (b) calamus or oil of calamus.
11.	Goods that purport to produce a therapeutic effect by electric, ultrasonic or magnetic influences or by the presence of radio-active elements.
11AA.	Implantable cardiac pacemakers, implantable defibrillators and implantable cardioverters and accessories for implantable cardiac pacemakers, implantable defibrillators and implantable cardioverters.
11A	Insulin syringes, being syringes, whether marked in insulin units or otherwise, that bear the word 'insulin', whether with or without any other words.
11B.	Intra-ocular lenses, that is, implantable devices used to replace the natural lens inside the eye.
11C.	Intra-uterine contraceptive devices.
12.	(2-Isopropyl-4-pentenoyl) urea and preparations containing (2-Isopropyl-4-pentenoyl) urea.
12A.	Oil of wormwood, being an essential oil obtained from plants of the genus Artemisia, and preparations containing oil of wormwood.
13.	Preparations that purport to be a remedy for drunkenness, alcoholic habit, tobacco habit or drug habit.
13A.	Prosthetic heart valves.
14.	3,3',4,5'-Tetrachlorosalicylanilide and preparations containing 3,3',4,5'-Tetrachlorosalicylanilide.
15.	Thalidomide and preparations containing thalidomide.
16.	Triparanol and preparations containing triparanol.
17.	Xylitol and preparations containing xylitol.

N.B. This is an unofficial revised version of the Eighth Schedule, amended to include Statutory Rules 1986. No.342.

APPENDIX I

Registration Forms to be completed for inclusion
on the Register of Therapeutic Devices

Commonwealth Department of Health

Instruction Booklet for the Form

NOTIFICATION OF THERAPEUTIC DEVICES

- General Instructions
- Definitions
- Specific Instructions
- Examples

THIS IS YOUR COMPANY CODE

This number must appear on every form and Addendum sheet

GENERAL INSTRUCTIONS

1. **Who is to complete the notification form?**
   - (i) Notification information is to be provided by producers* and suppliers* of therapeutic devices* only for devices that they **produce or that they import***. Corporations should **not** complete forms for devices that they do not produce or import.
   - (ii) Information is to be supplied only for devices that are ready for use (ie finished devices) and therefore components* and parts* need not be notified.
   - (iii) This form need not be completed by subcontractors who process devices for another corporation if that corporation remains responsible for the finished devices.
   - (iv) If a corporation has a head office and branches, notification should come from the head office. Products handled exclusively by branch offices should be included on head office submissions.
   - (v) It is expected that the forms will be completed by a responsible representative of the corporation who is knowledgeable of the products concerned.

2. **What devices are to be notified?**

   Information is being sought for devices currently produced or supplied. Information on products which you have ceased supplying before this Notice was served, is not required. **If a corporation produces devices or supplies imported devices in the future it must provide information to the Department of Health about those devices not less than 14 days before supplying them.**

   All therapeutic devices included within the definition* (ie basically all medical, dental, surgical, hospital and personal health related materials, devices and equipment) are notifiable.

   Specific exclusions for the present notice are:
   - (i) **Devices not for human use**
   - (ii) **Laboratory and Dispensary Equipment**, ie goods that are normally found only in hospital, clinical or dental laboratories and not in the patient environment.
   - (iii) **Office, catering or hotel type supplies** used in hospital and clinics. Examples of exclusions are furniture, towelling, bedding, catering equipment, communication equipment etc. The exclusion **does not** however cover electrically powered appliances specifically intended for therapeutic use eg electric beds, hospital electric blankets.
   - (iv) **In-house built or contracted devices**, manufactured in limited quantity, which are not advertised or offered for general sale and not intended for use in clinical trials.
   - (v) **Custom-made devices** such as dentures and spectacles produced to order for a specific individual.
   - (vi) **In-vitro diagnostic kits.** These are reagents, instruments and systems which are intended for use in the diagnosis of disease or other conditions in humans and which are intended for use in the examination of specimens taken from the human body.
   - (vii) **Components and Parts.** These are essential elements that contribute to the composition of a device and which, along with other components or parts, make up a device. Accessories and options are however notifiable. These are additional or accompanying elements which contribute subordinately to the device and may be dispensable. They may be marketed separately from the device.
   - (viii) Devices covered by **Notice One.** Devices that have been registered through Notice One do not need to be re-registered.

Further guidance on devices requiring notification can be found in the booklet "Classification Names and Codes of Therapeutic Devices" included with this Notice or which can be obtained from the Department of Health. If the device is classified in the booklet and is specifically intended for therapeutic use then it will require notification.

* Refer to Definitions at end of General Instructions

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3. **When do the forms have to be submitted?**

The forms for all notifiable devices should be returned within two months of the date the notice was sent. This period can however be extended in situations where it is shown that the workload will be particularly heavy or cause undue hardship to the company. In that case, a letter from the company would be required, within the above period, stating approximately how many forms have to be submitted and why they cannot be completed on time. The letter should also include an estimate of the extra time required and a program for submission. On the basis of this information an extension may be granted. Forms may be submitted in batches.

4. **How are devices to be notified?**

(i) It is suggested that you first notify each "stand-alone" device. A "stand-alone" device is considered to be a marketed unit or system that is supplied for a health related purpose and has a unique therapeutic device classification. It is not marketed as a component or part for another device. Such "stand-alone" devices may range from simple surgical instruments to intensive care monitoring systems.

(ii) Any devices for which there are only minor variations in size, packaging, shape, components etc **that do not alter the intended use of the device** can be consolidated on one form unless the product name, manufacturer or classification code is different. For examples, needles in different gauges, lengths or packaging but with the same name, manufacturer and classification would be included on the same form.

(iii) Devices with different classifications, product names or manufacturers must be notified on different forms. Devices sold in kits, trays or sets (Item B10) should however be consolidated on one form with individual contents entered by product name.

(iv) The names of any accessories or options for a stand-alone device should be included on an Addendum sheet with the device **unless** the accessory or option has its own specific classification. If the accessory or option has its own specific classification, it should be notified on a separate form. Individual components of kits, trays or sets need not be notified on a separate form even if these components have their own specific classifications.

5. **How is the device classification to be determined?**

A list of therapeutic devices and their codes is contained in the booklet called "Classification Names and Codes of Therapeutic Devices". This booklet is included with this Notice (or can be obtained from the Department of Health) and is to be used to identify the classification name and code for each medical device. For each generic type of therapeutic device there is one and only one correct classification.

6. **How should the forms be completed?**

(i) Each form has 3 pages, the top 2 pages (original and first copy) must be returned. The bottom page (last copy) should be retained for your company records and will be required when changes occur or updates are made.

(ii) Forms must be in English, type-written or completed in block letters. Ensure that all three pages of the completed form are legible. This includes changes and erasures.

(iii) Forms returned should be held together securely. Any Addendum sheets should be clearly labelled with the company code, the Register number and the item number. **Addendum sheets should be pinned or stapled to the main form.** Do **not** use paper clips.

(iv) To save effort and duplication, sections of the form which are repeated can be referred to by company code and register number. The Specific Instructions give more details about this.

(v) To ensure that no forms are lost, please state the number of forms you have submitted at the top of Section A on the top form in each batch.

(vi) Since each form is individually numbered (Register number) only official notification forms (**not photocopies**) will be accepted. Addendum sheets may however be photocopied. If you need more forms, these are available from the Medical Devices and Dental Products Branch 240 Langridge Street, Abbotsford, Vic 3067, Tel (03) 428 4131, Telex AA151696, Fax (03) 429 8585.

7. **What should I do if I have problems?**

(i) Read the General Instructions again

(ii) Read the Specific Instructions

(iii) Refer to the examples.

(iv) As a final step, contact the Information Officer at the address given on the form with full details of the problem.

8. **When do changes need to be notified?**

Changes to any of the information provided in Section A or Section B Items 1 to 7 of the form must be notified at least 14 days before the changes occur.

9. **Who will have access to the information?**

Confidental information will only be available to certain Department of Health officers.

DEFINITIONS

Producer of therapeutic devices means any person or corporation, including any repacker and/or relabeller, who manufactures, assembles or processes a finshed device and is responsible for that device.

Importer of therapeutic devices means any person or corporation which brings into Australia therapeutic devices from abroad.

Therapeutic devices are materials, instruments, apparatus, machines implements, contrivances, implants or similar related articles including any component, part or accessory which are **goods for therapeutic use** and which do not achieve their principle intended purpose through pharmacological action within or on the human body.

Goods For Therapeutic Use includes goods that are (whether by writing or otherwise) represented to be or are (whether by reason of the way in which the goods are put up or for any other reason) likely to be taken to be for **therapeutic use**.

Therapeutic use means use in, or in connection with -

(a) the preventing, diagnosing, curing or alleviating of a disease, ailment, defect or injury in persons;

(b) the influencing, inhibiting or modifying of a physiological process in persons; or

(c) the testing of the susceptibility of persons or animals to a disease or ailment.

Supply includes

(a) supply by way of sale, exchange, gift, lease, hire or hire-purchase;

(b) supply (whether free of charge or otherwise) by way of sample or advertisement; and

(c) supply (whether free of charge or otherwise) in the course of research undertaken to test the safety or efficacy of goods for therapeutic use.

COMMONWEALTH DEPARTMENT OF HEALTH

Classification Names and Codes

Of Therapeutic Devices

1985

Following is a list of classification names and codes of therapeutic devices to be entered on the Register of Therapeutic Goods. This list should be used to find the classification names and codes for devices you import or produce when providing notification information for the Register. If a device you produce or import is on the list and it is manufactured specifically for therapeutic use then it must be notified. If a device is not on the list yet it is for therapeutic use, please contact the Information Officer at the National Biological Standards Laboratory, Medical Devices and Dental Products Branch, 240 Langridge Street, Abbotsford, Victoria, 3067, Telephone (03) 428 4131, Telex AA151696, Fax (03) 429 8585.

Please note that only terms followed by a 5-digit code are legitimate classification terms which can be entered on the notification forms. Terms without these codes are only cross-references.

A sub-category "Other" (e.g., *Anesthesia Kits, Other*) follows many devices that have a number of sub-categories. This heading includes all devices that do not fit into the more specific terms that precede it.

This list is a subset of the Product Categories 1985-86 in the *Health Devices Sourcebook* that was prepared by ECRI on behalf of the Australian Commonwealth Department of Health.

A

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Abdominal Binders – *see* Binders, Abdominal

Abdominal Support Belts – *see* Support Belts, Abdominal

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Abortion Units – *Use more specific term. See*
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Achilles Reflex Testers – *see* Testers, Achilles Reflex

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Adair Tenaculum Retractors – *see* Forceps, Intestinal

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Centrifuge Tube Adapters
Electrosurgical Unit Adapters
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Shunt Adapters
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Alarms, Central Gas System [15-824]

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Alderkreutz Tissue Forceps – *see* Forceps, Tissue

Algesimeters – *see* Pain Gauges, Transcutaneous

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Allen Intestinal Forceps – *see* Forceps, Intestinal

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Allis Intestinal Tissue Forceps – *see* Forceps, Intestinal

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Scanners, Long Term Recording, ECG

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Calcium Analyzers
Calibrators
Carbon Dioxide Analyzers
Carbon Dioxide Analyzers, End-Tidal
Carbon Monoxide Analyzers
Counters, Gamma
Cystic Fibrosis Systems
Defibrillator Analyzers
Electrical Safety Analyzers
Electrosurgical Unit Analyzers
Esophageal Motility Analyzers
ECG Monitor Analyzers
Gait Analyzers
Gastrointestinal Motility Analyzers
Glucose Analyzers
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Infusion Pump Analyzers
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Oxygen Analyzers
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Peripheral Vision Analyzers
Pulmonary Function Analyzers
Rigidity Analyzers
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Spectrum Analyzers, Doppler
Spectrum Analyzers, Electroencephalographic
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Enteral Feeding Kits
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Tubes, Feeding, Nasoenteral [16-798]
Tubes, Gastric Lavage – *see* Tubes, Stomach Evacuator
Tubes, Gastrointestinal – *Category expanded below.*
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Tubes, Gastrointestinal, Homer Smathers [14-205]
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Tubes, Gastrointestinal Decompression, Cantor [14-211]
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Tubes, Nasogastric [14-221]
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Tubes, Tracheostomy [14-096]
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Tubing, Suction [16-779]
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Tubing Clamps – *see* Clamps, Tubing
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Turning Frames – *see* Frames, Turning
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Ultrasonic Aspiration Biopsy Needles – *see* Biopsy Kits, Ultrasonic Aspiration
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Ultrasonic Coupling Gel – *see* Gel, Ultrasonic Coupling
Ultrasonic Encephalographs – *see* Echoencephalographs
Ultrasonic Fetal Monitors – *see* Fetal Monitors, Ultrasonic
Ultrasonic Imaging Units – *see* Scanners, Ultrasonic
Ultrasonic Laminagraphs – *see* Scanners, Ultrasonic
Ultrasonic Nebulizer Testers – *see* Nebulizer Testers
Ultrasonic Nebulizers – *see* Nebulizers, Ultrasonic
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Ultrasonic Power Meters – *see* Power Meters, Ultrasonic
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Ultrasonic Therapy Units – *see* Diathermy Units, Ultrasonic
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Echocardiographs
Echoencephalographs
Echoophthalmographs
Fetal Heart Detectors, Ultrasonic
Fetal Monitors, Ultrasonic
Flowmeters, Blood, Ultrasonic
Scanners, Ultrasonic

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Ultrasonic Units, Therapeutic – *see* Diathermy Units, Ultrasonic
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Urinary Drainage Sheaths – *see* Catheters, Urinary, Condom
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Uterine Aspirators – *see* Aspirators, Uterine
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Vacuum Extractors, Obstetrical [14-317]
Vacuum Mattresses – *see* Mattresses, Vacuum
Vacuum Pumps – *see* Aspirators
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Splints, Vacuum
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Vaginal Douche Kits – *see* Douche Kits
Vaginal Moulds – *see* Moulds, Vaginal
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Valves, Eye [14-329]
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Venous Pressure Kits – *see* Manometer Sets, Venous, Central/Peripheral
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Manometer Sets, Venous, Central/Peripheral
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Ventilation Monitors (*Health Devices* 10:204) [12-678]
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Spirometers
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Ventilator Alarms – *see* Alarms, Breathing Circuit
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Visceral Retainers – *see* Retainers, Visceral
Viscerotomes [14-378]
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Vitreous Infusion Suction Cutters – *see* Vitrectomy Units
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Volumetric Pumps – *see* Infusion Pumps

W

Walker Corneal Scissors – *see* Scissors, Eye, Corneal
Walking Heels – *see* Cast Walking Heels
Walter Splinter Forceps – *see* Forceps, Tissue
Walther Toothed Tissue Forceps – *see* Forceps, Tissue
Walton Bandage Scissors – *see* Scissors, Bandage
Walton Mosquito Forceps – *see* Forceps, Hemostatic
Wangensteen Clamp Sets – *see* Forceps, Intestinal
Wangensteen Needle Holders – *see* Needle Holders
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Warmers – *Category expanded below*
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Water Jet Lavage Units – *see* Lavage Units, Dental/Oral
Water Mattresses – *see* Mattresses, Water
Water Purification Systems, Reverse Osmosis [14-437]
Webb Vein Strippers – *see* Strippers, Vein
Weighing Units – *Use more specific term. See*
Scales
Westcott Tenotomy Scissors – *see* Scissors, Eye, Tenotomy
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Wheelchairs – *Category expanded below*
Wheelchairs, Nonpowered (*Product Comparison*) [16-949]
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Wilmer Iris Scissors – *see* Scissors, Eye, Iris
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Wire Bending Dies, ENT [16-467]
Wire Drivers [14-455]
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Sutures, Stainless Steel
Wires, Microelectrode – *see* Microelectrodes
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Wound Drainage Kits [16-521]
Wound Drainage Kits, Closed, Craniotomy [15-319]
Wound Irrigation Kits – *see* Irrigation Kits, Wound
Wrist Binders – *see* Binders, Wrist

X

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Xeroradiographic Devices [14-470]
X-ray Aprons – *see* Shields, X-ray, Apron
X-ray Beam Aligners – *see* Collimators, Radiographic
X-ray Film – *Category expanded below*
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X-ray Film, Dental [14-482]
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X-ray Film, Sheet [14-481]
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X-ray Film Cassette Holders, Vertical [16-589]
X-ray Film Cassettes [14-474]
X-ray Film Changers (*Product Comparison*) – *Category expanded below*
X-ray Film Changers, Cassette [16-590]
X-ray Film Changers, Roll Film [16-592]
X-ray Film Changers, Sheet Film [16-591]
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X-ray Gloves – *see* Shields, X-ray, Glove
X-ray Image Recorders [16-512]
X-ray Intensifying Screens – *see* Screens, X-ray Film Cassette
X-ray Markers – *see* Markers, X-ray
X-ray Pass Box Cabinets – *see* Cabinets, Pass Box, X-ray
X-ray Shields – *see* Shields, X-ray
X-ray Tube Monitors [16-553]
X-ray Units – *see* Radiographic Units, Diagnostic

Y

Yankauer Suction Tips – *see* Suction Tips

Commonwealth Department of Health

NATIONAL REGISTER OF THERAPEUTIC GOODS

NOTIFICATION OF THERAPEUTIC DEVICES

PORTANT:

- Please read carefully the general and specific instructions, before completing the form.
- Fill in this form for therapeutic devices that you currently produce or import and supply.
- Devices with different classification codes, product names or manufacturers must be notified on separate forms.
- Return the completed form to:

...ste Base Sub-Section
...Medical Devices and Dental Products Branch
National Biological Standards Laboratory
240 Langridge Street
Abbotsford, Vic 3067
Australia
Telephone (03) 4284131 Fax (03) 4298585 Telex 151696

Print or type

A. COMPANY DETAILS

Note: Section A need only be answered on the first form you complete.

I am submitting [ ] forms in this batch.
quantity

Company code

1. [A] [ ] (1, 2–5)

Your company code is on page 1 of the Notice

Name

2. [ ] (6–23, 24–41)

Address
Number/Street/PO Box

3. [ ] (42–59, 60–77)

Suburb/Town/City

[ ] (78–95)

Postcode

[ ] (96–99)

STD Code **Telephone Number**

4. [ ] (100–102) [ ] (103–109)

Telex

5. [ ] (110–127)

Contact person
Name

6. [ ] (128–145)

Position

7. [ ] (146–163)

STD Code **Business Telephone Number**

8. [ ] (164–166) [ ] (167–173)

STD Code **Private Telephone Number**

9. [ ] (174–176) [ ] (177–183)

Please answer ALL the following questions

B. PRODUCT DETAILS

Company Code

1. [B] [ ] (1, 2–5)

Your company code is on page 1 of the Notice

2. [000652] (6–11) **REGISTER NUMBER**

Product Name

3. [ ] (12–29)

Classification Code

4. [—] (84–89)

Refer to the "Classification Names and Codes of Therapeutic Devices" for Items 4 and 5.

Classification Name

5. [ ]

Australian Common Name (optional)

6. [ ]

For an imported product give the following details.

Name of producer/manufacturer

7. [ ] (90–107, 108–125)

Have you given the company details of this producer on another form?

Yes—Give the Register Number, Item number B2 from that form (number in red).

[ ] (126–131)

No—Complete details below.

Address

[ ] (132–149)

Country

[ ] (204–221)

Postcode/Zip

[ ] (222–239)

Telephone Number—including area code

[ ] (240–257)

Telex Number

[ ] (258–275)

M2626

Commonwealth Department of Health

NATIONAL REGISTER OF THERAPEUTIC GOODS

NOTIFICATION OF THERAPEUTIC DEVICES

MEDICAL DEVICE AND DENTAL PRODUCTS BRANCH COPY

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A. COMPANY DETAILS

Note: Section A need only be answered on the first form you complete.

I am submitting [ ] forms in this batch.
quantity

Company code

1. [A] [ ] (1, 2–5)

Your company code is on page 1 of the Notice

Name

2. (6–23 / 24–41)

Address
Number/Street/PO Box

3. (42–59 / 60–77)

Suburb/Town/City (78–95)

Postcode (96–99)

STD Code (100–102) **Telephone Number** (103–109)

4.

Telex (110–127)

5.

Contact person
Name (128–145)

6.

Position (146–163)

7.

STD Code (164–166) **Business Telephone Number** (167–173)

8.

STD Code (174–176) **Private Telephone Number** (177–183)

9.

Please answer ALL the following questions

B. PRODUCT DETAILS

Company Code

1. [B] [ ] (1, 2–6)

Your company code is on page 1 of the Notice

2. [000652] (6–11) **REGISTER NUMBER**

Product Name (12–29)

3.

Classification Code (84–89)

4. [—]

Refer to the "Classification Names and Codes of Therapeutic Devices" for Items 4 and 5.

Classification Name

5.

Australian Common Name (optional)

6.

For an imported product give the following details.

Name of producer/manufacturer (90–107 / 108–125)

7.

Have you given the company details of this producer on another form?

Yes—Give the Register Number, Item number B2 from that form (number in red). (126–131)

No—Complete details below.

Address (132–149)

Country (204–221)

Postcode/Zip (222–239)

Telephone Number—including area code (240–257)

Telex Number (258–275)

H26

8. Product Description

Use the Addendum form marking it Item B8. Add your company code and the Register number.

9. Accessories

Are you submitting an Addendum sheet for accessories?

No ☐ Go to Item 10.

Yes ☐ Use the Addendum form marking it Item B9. Add your company code and the Register number.

10. Is the product a kit, tray, set or equivalent?

No ☐ Go to Section C.

Yes ☐ Give details of contents on the Addendum form marking it Item B10. Add your company code and the Register number.

C. PRODUCT QUALITIES

1. USAGE CODE

single use ☐

reusable ☐

not applicable ☐ go to item 4

2. STERILITY CODE

supplied sterile ☐ go in item 3

supplied nonsterile ☐ go in item 4

3. STERILIZED BY

irradiation ☐

steam ☐

ethylene oxide ☐

other ☐ specify method

4. POWER CODE

not applicable ☐

mains powered ☐

battery powered ☐

other ☐ specify source of power

5. DRUG CODE

Is the device used with drugs?

NO ☐ go to Section D

YES ☐

Is it limited to specific drugs?

NO ☐ go to Section D

YES ☐ Give the formulations on the Addendum form marking it Item C5. Add your company code and the Register number.

D. MARKET DETAILS

1. Date or year first supplied in Australia

/ / or 19

2. Marketing Status

General marketing ☐ Clinical trial ☐

E. Name

Signed Date

/ /

Commonwealth Department of **Health**

NATIONAL REGISTER OF THERAPEUTIC GOODS

NOTIFICATION OF THERAPEUTIC DEVICES

THIS IS YOUR COMPANY COPY, PLEASE RETAIN

Data Base Sub-Section
Medical Devices and Dental Products Branch
National Biological Standards Laboratory
240 Langridge Street
Abbotsford, Vic. 3067
Australia
Telephone (03) 428 4131 Fax (03) 429 8585 Telex 151696

Print or type

A. COMPANY DETAILS

Note: Section A need only be answered on the first form you complete.

I am submitting [ ] forms in this batch.
quantity

Company code

1. [A] [ ] (1, 2–5)

Your company code is on page 1 of the Notice

Name

2. [ ] (6–23) [ ] (24–41)

Address
Number/Street/PO Box

3. [ ] (42–59) [ ] (60–77)

Suburb/Town/City

[ ] (78–95)

Postcode

[ ] (96–99)

STD Code Telephone Number

4. [ ] (100–102) [ ] (103–109)

Telex

5. [ ] (110–127)

Contact person
Name

6. [ ] (128–145)

Position

7. [ ] (146–163)

STD Code Business Telephone Number

8. [ ] (164–166) [ ] (167–173)

STD Code Private Telephone Number

9. [ ] (174–176) [ ] (177–183)

Please answer ALL the following questions

B. PRODUCT DETAILS

Company Code

1. [B] [ ] (1, 2–5) Your company code is on page 1 of the Notice

2. [000652] (5–11) **REGISTER NUMBER**

Product Name

3. [ ] (12–29)

Classification Code

4. [ ] (84–89) Refer to the "Classification Names and Codes of Therapeutic Devices" for Items 4 and 5

Classification Name

5. [ ]

Australian Common Name (optional)

6. [ ]

For an imported product give the following details.

Name of producer/manufacturer

7. [ ] (90–107) [ ] (108–125)

Have you given the company details of this producer on another form?

Yes—Give the Register Number, Item number B2 from that form (number in red).

[ ] (126–131)

No—Complete details below.

Address

[ ] (132–149)

Country

[ ] (204–221)

Postcode/Zip

[ ] (222–239)

Telephone Number including area code

[ ] (240–257)

Telex Number

[ ] (258–275)

H26/

8. Product Description

Use the Addendum form marking it Item B8. Add your company code and the Register number.

9. Accessories

Are you submitting an Addendum sheet for accessories?

No ☐ Go to Item 10.

Yes ☐ Use the Addendum form marking it Item B9. Add your company code and the Register number.

10. Is the product a kit, tray, set or equivalent?

No ☐ Go to Section C.

Yes ☐ Give details of contents on the Addendum form marking it Item B10. Add your company code and the Register number.

C. PRODUCT QUALITIES

1. USAGE CODE

single use ☐

reusable ☐

not applicable ☐ go to item 4

2. STERILITY CODE

supplied sterile ☐ go in item 3

supplied nonsterile ☐ go in item 4

3. STERILIZED BY

irradiation ☐

steam ☐

ethylene oxide ☐

other ☐ specify method

4. POWER CODE

not applicable ☐

mains powered ☐

battery powered ☐

other ☐ specify source of power

5. DRUG CODE

Is the device used with drugs?

NO ☐ go to Section D

YES ☐

Is it limited to specific drugs?

NO ☐ go to Section D

YES ☐ Give the formulations on the Addendum form marking it Item C5. Add your company code and the Register number.

D. MARKET DETAILS

1. Date or year first supplied in Australia

/ / or 19

2. Marketing Status

General marketing ☐ Clinical trial ☐

E. Name

Signed

Date / /

APPENDIX J

Standards Applicable to the Health Care Industry

NOVEMBER 1985

free

list of AUSTRALIAN STANDARDS

HEALTH CARE

Australian Standards are prepared by expert technical committees representative of industry, commerce, government, research, professional, consumer and other interested organizations. They are prepared for the overall benefit of the country and contribute to safe working practices, to orderly marketing, to elimination of waste, and to maintenance of user confidence in the ability of products and materials to meet their particular needs. This sectional listing of Australian Standards is issued for the information and guidance of those concerned with this particular sphere of activity. The standards are available from any office of the Standards Association. Sectional lists of Australian Standards in other fields are available without charge.

STANDARDS ASSOCIATION OF AUSTRALIA

1. MEDICAL APPARATUS

PUBLISHED STANDARDS

AS 1077—1981	Single-use 1 mL syringes (sterile) for the injection of 100 units per millilitre insulin (U-100)	F
AS 1094—1981	Single-use syringes (sterile) for general medical use	F
AS 1800—1974	Conical fittings with 6 percent (Luer) taper for hypodermic and other surgical equipment	B
AS 1815—1983	Single-use needles (sterile) for insulin injection	E
AS 1879—1974	Glass syringes (Luer fitting) for general medical use	C
AS 1945—1976	Re-usable hypodermic needles for general medical use	C
AS 1946—1984	Hypodermic equipment—Single-use needles (sterile) for general medical use	F
AS 2145—1985	Hypodermic equipment—Hypodermic needle tubing	D
AS 2190—1978	Clinical maximum thermometers	B
AS 2385—1980	Single-use (sterile) infusion sets for general medical use	F
AS 2485—1981	Single-use winged intravenous devices (sterile) for general medical use	F
AS 2488—1981	Resuscitators, resuscitator containers and resuscitator kits	G
AS 2491—1981	All-glass syringes for the injection of 100 units per millilitre insulin (U-100)	D
AS 2495—1981	Single-use 0.5 mL syringes (sterile) for the injection of 100 units per millilitre insulin (U-100), suitable for paediatric use	F
AS 2496—1981	Breathing attachments for anaesthetic purposes for human use	F
AS 2696—1984	Medical equipment—Single-use urethral catheters (sterile) for general medical use	E
AS 2811—1985	Personal emergency medical information devices	B
AS 2828—1985	Hospital medical records	C
AS T25—1962	Rubber closures for injectable products	POA
AS T34—1964	Hypodermic needles for insulin injection	B

2. ELECTROMEDICAL EQUIPMENT

PUBLISHED STANDARDS

Safety

AS 2398—1980	Fixed diagnostic X-ray equipment—Design, construction and installation—Safety requirements	E
AS 2500—1982	Guide to the safe use of electricity in patient care	POA
AS 2814—1985	Diagnostic X-ray facilities—Safe practices	H
AS 3003—1985	Electrical installations—Patient treatment areas of hospitals and medical and dental practices	G
AS 3200—1980	Electromedical equipment—General requirements	F
AS 3201.1—1971	Diathermy equipment	C
AS 3201.2—1971	Electrically-heated incubators for babies	B
AS 3201.5—1977	Dental and mobile medical X-ray machines	B
AS 3202—1979	Electrosurgical equipment	E
AS 3203—1981	Electrocardiographs	C

AS 3204—1981	Cardiac defibrillators	D
AS 3205—1985	Approval and test specification—Dental and mobile diagnostic X-ray equipment	E
AS 3207—1981	Haemodialysis machines	D
AS 3208—1981	Approval and test specification for transformers in electromedical equipment	D

Performance

AS 1630	Sizes of film for medical radiography	
	Part 1—1981 Films used for direct exposure	B
AS 2394—1980	Conditioning equipment for the treatment of nocturnal enuresis (bedwetting alarms)	C
AS T40—1969	Ultrasonic therapeutic equipment	C
AS T47—1970	Electrically heated incubators for babies	C
AS T52—1971	Direct-writing electrocardiographs	C

3. DENTAL MATERIALS AND EQUIPMENT

PUBLISHED STANDARDS

Biological

AS T19—1961	Local anaesthetics for dental injection	B

Dental Instruments and Equipment

AS 1086—1971	Dental chisels, excavators, probes and scalers	POA
AS 1092—1972	Dental rotary instruments—Dimensions of shanks and chuck fittings	A
AS 1139—1985	Dental radiographic film	D
AS 1264—1985	Dental equipment—Cartridge hypodermic needles (sterile), single use	E
AS 1283—1974	Dental rubber dam punch	B
AS 1373	Dental excavating burs	
	Part 1—1977 Basic requirements including design and dimensions	B
AS 1411—1976	Dental stainless steel root canal files and reamers	C
AS 1437—1976	Dental operating luminaires (lights) for oral illumination	B
AS 1592—1974	Dental hypodermic needles (re-usable)	B
AS 2493—1981	Mechanical dental amalgamators	C
AS 2494—1981	Dental absorbent paper points	C
AS 2685—1984	Dental equipment—Amalgam alloy and mercury dispensers	B
AS 2686	Dental equipment—Suction systems	
	Part 1—1984 Central systems	G
	Part 2—1985 Mobile systems	C
AS 2808—1985	Dental equipment—Cartridge syringes for anaesthetic purposes	C
AS 3205—1985	Approval and test specification—Dental and mobile diagnostic X-ray equipment	E

Oral Hygiene

AS 1032—1985	Dental equipment—Toothbrushes	C
AS 2827—1985	Toothpastes	E

Orthodontic Materials

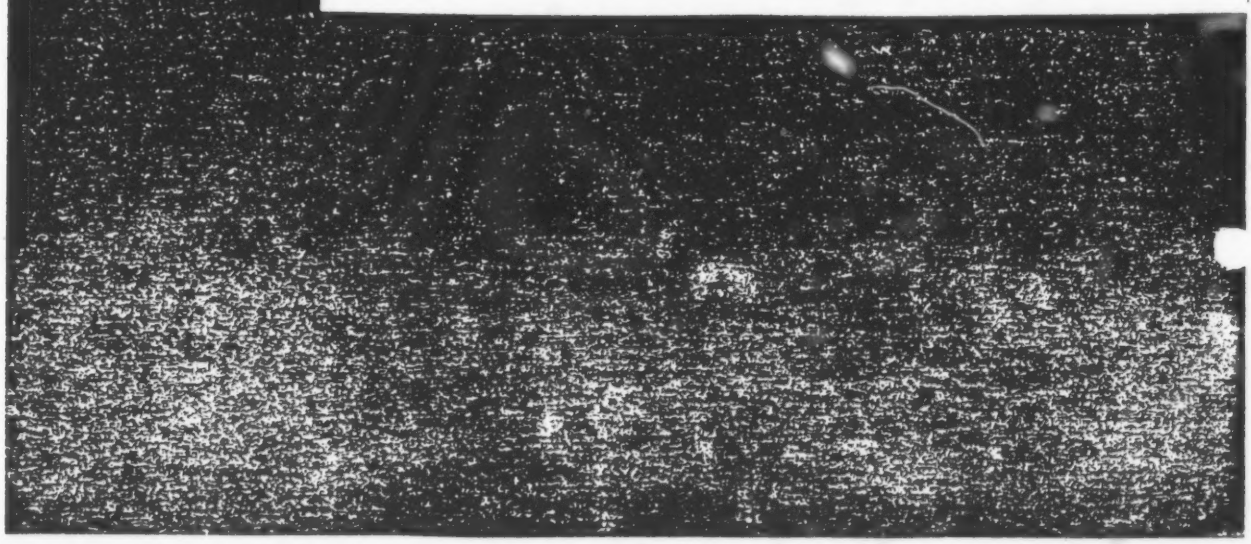
AS 1240—1973	Orthodontic latex elastic bands	B
AS 1625—1976	Dental wrought gold alloys	B
AS 1964—1977	Orthodontic wires (resilient) (excluding precious metal wires)	B

Prosthetic Materials

AS 1043—1971	Acrylic denture base resin	B
AS 1097—1972	Dental duplicating material	B
AS 1163—1977	Cold-processing resins for denture repairs	B
AS 1241—1973	Dental shellac baseplates	B
AS 1282—1972	Dental alginate impression material	C
AS 1453—1973	Dental modelling waxes	B
AS 1583—1973	Dental sticky wax (also listed under Restorative Materials)	B
AS 1616—1974	Dental artificial stone	B
AS 1620—1985	Dental materials—Casting alloys for fixed dental appliances	D
AS 1622—1976	Dental silver solder	B
AS 1623—1976	Dental gold solder	B
AS 1625—1976	Dental wrought gold alloys	B
AS 1626—1974	Acrylic teeth	B
AS 1651—1974	Dental impression plaster	B
AS 1652—1974	Dental laboratory plaster	B
AS 1917—1976	Dental modelling compounds	B
AS 1920—1976	Dental agar impression material	B
AS 1963—1977	Dental impression paste	B
AS 2616—1983	Dental materials—Porcelain teeth for dentures	C
AS 2691—1984	Dental materials—Base metal casting alloys for removable dental appliances	C
AS 2694—1984	Dental materials—Dental porcelain	E

Restorative Materials

AS 1022—1971	Dental rubber dam	B
AS 1185—1984	Dental materials—Elastomeric impression materials	D
AS 1186—1972	Dental zinc phosphate cement	B
AS 1258—1977	Dental gutta-percha points	B
AS 1278—1982	Resin-based dental restorative materials	D
AS 1454—1973	Dental silicate and silicophosphate cements	B
AS 1581—1973	Dental mercury	B
AS 1582—1973	Dental inlay casting waxes	B
AS 1583—1973	Dental sticky wax	B
AS 1959—1976	Dental die stone	B
AS 2109—1978	Dental zinc oxide/eugenol restorative materials	B
AS 2110—1983	Dental materials—Alloy for dental amalgam	C



AS 2167—1978	Straight pipettes	C
AS 2224—1978	Medicine measures	B
AS 2234—1979	Beakers	B
AS 2244—1979	Test tubes	B
AS 2245—1979	Glass filter funnels	B
AS 2246—1979	Conical flasks and boiling flasks (narrow necked)	B
AS 2252	Biological safety cabinets	
	Part 1—1981 Biological safety cabinets (Class I) for personnel protection	E
	Part 2—1985 Laminar flow biological safety cabinets (Class II) for personnel and product protection	E
AS 2378—1980	Density bottles	C
AS 2379—1980	Laboratory glassware—glass Petri dishes	B
AS 2405—1981	Kjeldahl flasks	C
AS 2406—1981	Glass condensers with interchangeable ground glass joints	C
AS 2407—1981	Separating funnels and dropping funnels	B
AS 2408—1981	Filter flasks	B
AS 2409—1981	Interchangeable conical ground glass joints	B
AS 2410—1981	Interchangeable spherical ground glass joints	B
AS 2411—1980	Determination of lead in venous blood (flame atomic absorption spectrometric method)	B
AS 2766—1985	Petri dishes—Plastics—For single use	D
AS 2770—1985	Measuring cylinders—Plastics—Graduated	E
AS 2787—1985	Whole blood—Determination of lead—Electrothermal atomization atomic absorption spectrometric method	C
AS 2830	Good laboratory practice	
	Part 1—1985 Chemical analysis	C
AS R26—1962	Bacteriological and agglutination test tubes	POA
AS R33—1969	Short solid-stem thermometers for precision use	B
AS R34—1969	Long solid-stem thermometers for precision use	B

7. STERILIZATION

PUBLISHED STANDARDS

AS 1079	Packaging of items (sterile) for patient care	
	Part 1—1981 Guide to selection of packaging materials for goods undergoing sterilization	B
	Part 2—1983 Paper for the wrapping of goods undergoing sterilization	B
	Part 3—1983 Paper bags for goods undergoing sterilization	D
AS 1164—1972	Plastics (including laminates) containers of sterile goods	B
AS 1410—1981	Pre-vacuum pressure steam sterilizers (with mechanical air removal)	E
AS 1714—1975	Ethylene oxide sterilizers (using ethylene oxide/dichlorodi-fluoromethane 12%/88% m/m sterilizing gas mixture)	D
AS 1862—1976	Aeration cabinets (for use with ethylene oxide sterilizers)	B
AS 2182—1981	Portable electrically heated steam sterilizers (downward displacement pressure steam type)	D

AS 2194—1978	Dental polycarboxylate materials	B
AS 2762—1985	Dental materials—Root canal filling	
	Part 1—Obturating points (cones)	C
	Part 2—Sealers and pastes	D
AS 2795—1985	Dental gypsum-bonded casting investments	E

4. ANAESTHETICS

PUBLISHED STANDARDS

AS 1169—1982	Minimizing of combustion hazards arising from the medical use of flammable anaesthetic agents	E
AS 1169	SAA medical agents and gases safety code	
	Part 2—1973 Installation and testing of medical gas supply systems	B
AS 1944—1984	Medical gas cylinder identification	B
AS 2472—1983	Valves for medical gas cylinders (pin indexed outlet)	D
AS 2496—1981	Breathing attachments for anaesthetic purposes for human use	F
AS 2568—1982	Purity of compressed medical breathing air	B
AS 2584—1984	Medical equipment—Humidifiers, for medical use	F
AS 2606—1985	Dental equipment—Cartridge syringes for anaesthetic purposes	C
AS T19—1961	Local anaesthetics for dental injection	B

5. IMPLANTS FOR SURGERY

PUBLISHED STANDARDS

AS 2255—1979	Metal surgical bone screws	C
AS 2265—1983	Surgical implants—Acrylic resin cements, for use in surgery	E
AS 2320	Metals for the manufacture of surgical implants	
	Part 1—1981 Wrought stainless steel	B
	Part 2—1983 Unalloyed titanium	B
	Part 3—1979 Wrought titanium 6-aluminium 4-vanadium alloy	B
	Part 4—1979 Cobalt-chromium-molybdenum casting alloy	B
	Part 5—1979 Wrought cobalt-chromium-tungsten-nickel alloy	B
	Part 6—1981 Wrought cobalt-nickel-chromium-molybdenum alloy	B
AS 2817—1985	Orthopaedic instruments and implants—Guide to care and handling	D

6. LABORATORY AND PHARMACEUTICAL SUPPLIES AND PROCEDURES

PUBLISHED STANDARDS

AS 1952—1980	Glass dispensing measures for pharmaceutical purposes	B
AS 2026—1977	Density hydrometers	C
AS 2162—1978	Code of practice for the use of volumetric glassware	D
AS 2163—1978	Graduated measuring cylinders	B

AS 2192—1978	Horizontal sterilizers (downward displacement pressure steam type)	D
AS 2351—1985	Nappy sanitizers	C
AS 2437—1981	Flusher/sanitizers for bed pans and urinals	D
AS 2487—1981	Dry heat sterilizers (hot air type)	C
AS 2514—1981	Drying cabinets for medical equipment	C
AS 2711—1984	Washer/disinfectors for respiratory apparatus	D
AS 2773—1985	Ultrasonic cleaners for hospital use	D
AS 2774—1985	Drying cabinets for respiratory apparatus	C

8. BUILDINGS, CONSTRUCTION AND SERVICES

PUBLISHED STANDARDS

AS 1169—1982	Minimizing of combustion hazards arising from the medical use of flammable anaesthetic agents	E
AS 1169	SAA medical agents and gases safety code	
	Part 2—1973 Installation and testing of medical gas supply systems	B
AS 1319—1983	Safety signs for the occupational environment	G
AS 1428—1977	Code of practice for design rules for access by the disabled	F
AS 1680—1976	Code of practice for interior lighting and the visual environment	H
AS 1735	Rules for the design, installation, testing and operation of lifts, escalators and moving walks	
	Part 7—1982 Stairway chair lifts	B
AS 1765—1975	Code of practice for artificial lighting for clinical observation	B
AS 2107—1977	Code of practice for ambient sound levels for areas of occupancy within buildings	B
AS 2120—1977	Rules for suction systems for medical use in hospitals	D
AS 2243	Safety in laboratories	
	Part 1—1982 General	E
	Part 2—1982 Chemical	E
	Part 3—1985 Microbiology	E
	Part 4—1979 Ionizing radiations	F
	Part 5—1980 Non-ionizing radiations	E
	Part 6—1980 Mechanical aspects	D
	Part 7—1980 Electrical aspects	E
AS 2251—1979	Laminar airflow enclosures for protecting hospital patients	B
AS 2293	Emergency evacuation lighting in buildings	
	Part 1—1983 Installation requirements	G
	Part 2—1982 Maintenance procedures	C
AS 2472—1985	Valves for medical gas cylinders	E
AS 2501—1981	Surgical luminaires	C
AS 2502—1981	The lighting of operating rooms	C
AS 2786—1985	Symbols—Health care in hospitals	C
AS 3000—1981	The electrical installations of buildings, structures and premises (known as the SAA Wiring Rules)	POA
AS 3003—1976	SAA code for electrical installations in electromedical treatment areas	

9. WARD AND SURGICAL SUPPLIES

PUBLISHED STANDARDS

AS 2130—1981	Metal dropside cots for day nurseries, hospitals and institutions (safety requirements)	C
AS 2290—1980	Textiles—Wool blankets for hospitals and kindred institutions	C
AS 2291—1985	Textiles for hospitals and institutions—Wool blankets—Laundering procedures	A
AS 2479—1981	Down and/or feather filling materials and filled products	G
AS 3148—1982	Non-flexible electric bed-warmers	B
AS 3149—1982	Flexible electric heating pads	C
AS 3184—1985	Approval and test specification for electric blankets	E

10. HEARING CONSERVATION AND MEASUREMENT

PUBLISHED STANDARDS

AS 1047—1971	Method of expression of the physical and subjective magnitudes of sound or noise	B
AS 1055	Acoustics—Description and measurement of environmental noise	
	Part 1—1984 General procedures	D
	Part 2—1984 Application to specific situations	C
	Part 3—1984 Acquisitions of data pertinent to land use	C
AS 1068—1971	Methods of measurement of the electro-acoustic characteristics of air conduction hearing aids	C
AS 1089—1971	Reference coupler for the measurement of the electro-acoustic characteristics of hearing aid earphones	B
AS 1191—1985	Acoustics—Method for laboratory measurement of airborne sound transmission loss of building partitions	D
AS 1217	Acoustics—Determination of sound power levels of noise sources	E
	Part 2—1985 Precision methods for broadband sources in reverberation rooms	D
	Part 3—1985 Precision methods for discrete-frequency and narrow-band sources in reverberation rooms	C
	Part 4—1985 Engineering methods for special reverberation test rooms	D
	Part 5—1985 Engineering methods for free-field conditions over a reflecting plane	E
	Part 6—1985 Precision methods for anechoic and semi-anechoic rooms	E
	Part 7—1985 Survey method	D
AS 1259—1982	Sound level meters	F
AS 1269—1983	Hearing conservation	G
AS 1270—1983	Hearing protection devices	D
AS 1469—1983	Acoustics—Methods for the determination of noise rating numbers	C

AS 1591	Instrumentation for audiometry	
	Part 4—1974 A mechanical coupler for calibration of bone vibrators used in hearing aids and audiometers	*B*
	Part 5—1974 Wide band artificial ear	*B*
AS 1633—1985	Acoustics—Glossary of terms and related symbols	*G*
AS 2021—1985	Acoustics—Aircraft noise and intrusion—Building siting and construction	*G*
AS 2399—1980	Personal noise dosemeters	*C*
AS 2822—1985	Acoustics—Method of assessing and predicting speech privacy and speech intelligibility	*D*
AS Z43	Part 2—1970 Reference zero for the calibration of pure tone audiometers	*B*
	Part 3—1969 Reference coupler for the calibration of earphones used in audiometry	*B*
SAA MP44	Guide for the use of sound measuring equipment	
	Part 1—1979 Portable sound level meters	*E*

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APPENDIX K

Summary of the Australian Sales Tax system; Classifications and Exemptions Relevant to the Hospital and Medical Industry

Sales Tax — Salient Features

Sales tax is a single stage tax imposed by the Australian Government and designed substantially to apply to a sale by a manufacturer or wholesaler to a retailer. All goods produced in, or imported into, Australia for use or consumption in Australia bear sales tax, unless specifically exempted. While second-hand goods which have been used in Australia are not ordinarily taxed, imported goods, even if previously used overseas, are treated as new goods — that is, subject to tax unless exempted.

Value Upon Which Tax is Payable

Sales tax is payable on what is termed a "sale value," being the equivalent of a fair wholesale price. Therefore, if you sell taxable goods by wholesale, sales tax is payable on your selling price. If you sell by retail — for example, a sale by a manufacturer to a consumer — tax is payable on a notional wholesale value.

Persons Liable

Broadly speaking, two classes of persons incur a liability for sales tax: manufacturers and wholesalers. A person who is liable to pay the sales tax to the Taxation Office is known as the "taxpayer."

A manufacturer or a wholesaler (including an importer who sells by wholesale) is required to register for sales tax and is issued with a sales tax certificate.

Quotation of Certificate

As well as being used for identification in correspondence and communications with the Taxation Office, the certificate of registration is quoted by the taxpayer in respect of certain purchases which, as a result, become non-taxable. For example, a manufacturer acquires raw materials free of tax by quoting his certificate. The manufacturer pays tax on the sale of the finished product, unless the purchaser quotes his certificate, or the goods or purchaser are exempt.

Similarly, a wholesaler generally quotes his certificate when purchasing goods for resale, and accounts for tax when the goods are sold (unless the purchaser also quotes).

A retailer normally pays tax when purchasing or importing taxable goods.

Sales Tax is Self-Assessing

Sales tax is a "self-assessing" tax. This means, in effect, that the taxpayer assesses his liability under the law within 21 days following the month in which the liability was incurred, and lodges a return, together with payment, with the Taxation Office.

"Hidden Tax"

Taxpayers generally pass on to their customers the sales tax liability, which means it is the consumer who ultimately bears the tax.

Where taxable goods are sold in wholesale circumstances, i.e. to a re-seller of the goods, sales tax is required by law to be stated separately on the sales invoice. However, this is not a requirement in respect of a retail sale, and the consumer is thus usually unaware of any sales tax included in his retail purchase price.

Tax on Goods

Sales tax is a tax on goo Services are not ordinarily taxed. Goods are currently taxable at the rate of 2 unless covered by an exemption item, or taxable at

Sales Tax Legislation

Sales tax law is embodied in a number of Acts of Parliament. These Acts may be regarded as a single complex of legislation and, to fully understand the system, the Acts and attendant Regulations should be read as a whole.

The sales tax legislation consists of:

Sales Tax Assessment Acts (Nos. 1 to 11) 1930 (as amended)
Sales Tax Acts (Nos. 1 to 11B) 1930 (as amended)
Sales Tax Procedure Act 1934 (as amended)
Sales Tax (Exemptions and Classifications) Act 1935 (as amended)
Sales Tax Regulations
Sales Tax (Exemptions and Classifications) Regulations
Sales Tax Procedure Regulations
Taxation Administration Act 1953 (as amended)
Taxation Administration Regulations
Crimes (Taxation Offences) Act 1980 (as amended)
Taxation (Interests on Overpayments) Act 1983 (as amended)

Proposals for Amendments to the General Provisions of the Sales Tax Law

In August, 1981 proposed amendments to the law were announced. Although some of the proposals have been introduced, those still outstanding include:

(a) the collection of tax from persons who are not registered for sales tax and who have incorrectly claimed exemption;
(b) rights of objection and reference to a Board of Review;
(c) the provision of statutory authority for conditional exemption certificates.

Who is Liable

Broadly speaking, sales tax law attaches a liability to Australian manufacturers and wholesale merchants.

Manufacture

The term "manufacture" is defined as including:

(a) production;

(b) the combination of parts or ingredients whereby an article or substance is formed which is commercially distinct from those parts or ingredients, except a combination of a kind that is customarily undertaken by persons who use the articles or substances for the purposes for which the articles or substances are intended to be ultimately used.

(c) any treatment applied to foodstuffs as a process in the preparation of foodstuffs for human consumption.

A person may be deemed to be a manufacturer if he supplies materials to another person who makes up goods for sale by the person who supplied the materials.

The issue of manufacture and when it ceases is relevant when one adopts, modifies or converts something prior to the taxing point (see page 8). For example, certain installation or assembly operations may attract sales tax, depending upon the circumstances.

It is often necessary to consider whether a person's operations constitute manufacture to determine whether he is required to register for sales tax. Where a person processes exempt goods, he is entitled to purchase plant and equipment free of tax (as an aid to manufacture) if he qualifies as a manufacturer.

Certain operations do not in themselves normally involve manufacture. Examples are the installation or the repair of goods, and some assembly operations.

Installation

The installation of air-conditioning equipment into a motor vehicle, per se, is not "manufacture" for sales tax purposes.

If a vehicle manufacturer or wholesaler prior to the imposition of tax installs air-conditioning equipment, or arranges its installation, then sales tax may be payable on the cost of the installation and the air-conditioning equipment components.

On the other hand, where a retailer of motor vehicles, who is registered for sales tax as a wholesaler of vehicle parts, installs an air-conditioner in a tax-paid vehicle he is liable to account for tax only upon the air-conditioning equipment components and not the labour cost of installation.

Repairs, as such, do not alter the form or nature of the article repaired and do not involve manufacture. However, any taxable parts or materials taken from tax-free stock and used in a repair attract sales tax, unless the owner of the goods repaired claims exemption.

Assembly

The assembly of a unit of plant or machinery may be "manufacture" if the assembled unit constitutes goods for sales tax purposes. Some simple assembly operations are accepted as not involving manufacture where they are excluded from the definition of the manufacture by paragraph (b), see above.

Where assembly involves the erection of a structure or fixture "on site," sales tax generally would be payable only on any taxable materials used in the erection and taken from tax-free stocks.

There are a number of processes, such as polishing, plating or painting, which do not in themselves constitute manufacture. Nevertheless, the cost of those processes must be included in the taxable value (the sale value) if they are applied to goods before the goods reach the taxing point. (See page 8).

Preparation of Foodstuffs

See paragraph (c) of definition of Manufacture.
Although treatments applied to foodstuffs generally qualify as manufacture, most foodstuffs — except confectionery, ice-cream, biscuits and soft drinks — are exempt from sales tax. Accordingly, by virtue of paragraph (c) of the definition of manufacture, a treatment or process applied to foodstuffs does not generally require the same level of analysis as other processing operations to determine whether manufacture is involved. The significance to food processors (other than a restaurant, a canteen, or a take-away food retailer) is that they have a wide exemption available for food processing plant and equipment as aids to manufacture.

The law was amended in 1981 to remove the anomalies between the entitlement of take-away food retailers on the one hand, and cafes, restaurants and canteens on the other, in relation to "aids to manufacture," so that when used by these persons, food preparation equipment does not qualify for exemption as an aid to manufacture.

Wholesale Merchant and Sale of Goods By Wholesale

A "wholesale merchant" is a person who engages in the sale of goods by wholesale, whether exclusively or not. In addition, the term includes:

(a) A person who manufactures goods for another person but, by virtue of the definition of "manufacturer," is deemed not to be a manufacturer.

(b) A processor who processes raw materials or partly-finished goods for a manufacturer, such as an electroplater undertaking work on new goods supplied by a manufacturer.

(c) A person who sells goods under an indirect marketing arrangement.

The term "sale of goods by wholesale" includes a sale to a person who buys goods for the purpose of resale or for supply to a person — e.g. a repairer — who is deemed to sell the goods in the course of a "work and labour" contract. The following transactions are deemed not to be a sale of goods by wholesale:

(a) Sale by one retailer to another for the accommodation of the purchaser owing to temporary shortage of stock;

(b) Cash order sale by a retailer;

(c) Sale of building materials, other than to a person who buys for the purpose of resale;

(d) The sale by a retailer of raw materials to a person principally engaged in the manufacture of clothing to the order of individual customers;

(e) The supply of goods used in the course of a work and labour contract;

(f) The sale of school requisites or sporting equipment to school authorities for resale to students, or the sale of sporting equipment to sporting clubs for resale to members.

A case demonstrating some of the pitfalls due to lack of planning and which at the time could have been overcome by creating a relationship of principal and agent (no longer legally permissible) is illustrated in a 1958 Board of Review Decision

> A taxpayer was appointed a dealer in refrigerators and granted a non-exclusive franchise. The taxpayer was permitted to sell direct to the public or through authorised sub-dealers. When a sub-dealer sold goods, it was referred to the taxpayer who met the order out of stock held by him. Once installed, the taxpayer compiled an invoice in the name of the customer which was forwarded to the sub-dealer with a covering letter setting out the sub-dealer's commission and the price to be paid to the taxpayer.

The Board held there was no privity of contract between the taxpayer and the customers and therefore the taxpayer was considered to be a wholesale merchant and its sales were by wholesale.

Indirect Marketing Arrangement — Agent — Floor Plan

In May 1985, legislation was introduced to counter arrangements where a wholesaler appoints a retailer to be his agent, the result being the wholesaler technically under sales tax law becomes a retailer. If not for such an arrangement, the wholesaler's goods would be sold to the retailer, who as the owner of the goods would have sold them to his customers. Under agency arrangements, the wholesaler retains ownership of the goods, and places them in the retailer's store with the retailer's normal stock and the retailer, acting as agent for the wholesaler, sells the goods on behalf of the wholesaler.

A variation of the agency arrangement is the floor plan arrangement, in which a wholesaler obtains permission to use a section of the retailer's store from which the wholesaler's goods are sold direct to the public.

In both instances, the wholesaler assumed, for sales tax purposes, the mantle of a retailer. Under these arrangements, the goods could be sold to the public at a sales tax saving which arises because the sales tax is payable not on the wholesaler's selling price (including his costs and profit) but on his cost price for these goods. The saving in tax gave the wholesaler a competitive edge or an increase in his profits.

Although the Treasurer recognised that some businesses have for many years and for genuine commercial reasons sold their goods to the public through indirect marketing schemes such as agency or floor plan arrangements, it will not be a condition precedent to the application of the indirect marketing legislation that a sales tax avoidance purpose be present so that those businesses will not escape the extended sales tax provisions.

Any person other than a manufacturer of the goods who sells goods by retail under an indirect marketing arrangement is, under a new definition of wholesale merchant, deemed to be a wholesaler and is required to become registered

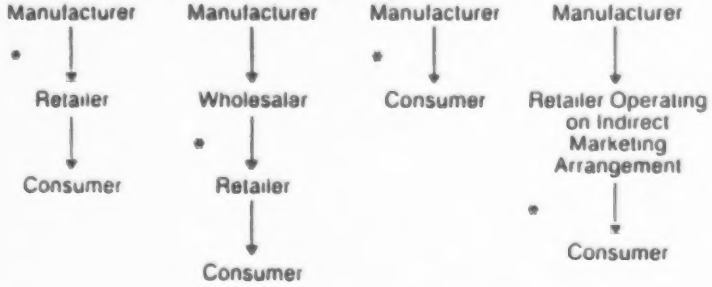
Taxing Point

The point at which sales tax liability occurs is known as the "taxing point," which is usually the last wholesale sale. The taxing point may arise at retail level where a retail sale is made by the manufacturer or by a retailer making sales through an agent (indirect marketing arrangement).

Where a manufacturer sells to a wholesaler who in turn sells to a retailer, sales tax is levied on the wholesaler, since this sale is the last wholesale sale in the chain of sales.

Where a manufacturer sells direct to a retailer or sells by retail, the manufacturer incurs the liability to sales tax.
Illustrated below are a number of transactions upon which the "taxing point" has been indicated.

GOODS MANUFACTURED IN AUSTRALIA



IMPORTED GOODS

• Taxing Point

Transactions on Which a Liability Arises

Sales

Sales tax, as the name suggests, is levied mainly in respect of sales of taxable goods by persons registered or required to be registered.

A sale may be described as a transaction in which the ownership or property in goods is transferred for a monetary consideration called the price.

Where taxable goods are sold by wholesale, or by retail from [illegible] stock or under an indirect marketing arrangement, the vendor incurs a liability for tax.

Although termed a sales tax, the levy is not limited to sales alone. Other transactions which may give rise to a sales tax liability are described in the following paragraphs.

Treatment of Goods Manufactured as Stock for Sale by Retail

A manufacturer incurs a sales tax liability when he transfers taxable goods of his manufacture to stock for retail sale.

An example of tax payable on manufactured goods transferred to retail stock was highlighted in the York Motors Pty. Ltd. case (1946) 73 C.L.R. 459. An importer/manufacturer/assembler of motor vehicles kept vehicles in common stock and appropriated a vehicle whenever a wholesale or retail sale was made. Tax was then paid on the vehicle. The taxpayer learnt of an impending increase in the rate of tax and decided to treat certain vehicles in stock as stock for sale by retail. This was noted in the company's books and the taxpayer made an appropriate return and paid tax on this basis. The Commissioner subsequently claimed tax at the higher rate.

The High Court held for the taxpayer in that he had treated the vehicles as stock for sale by retail. The Act distinguishes between an actual sale of goods and treatment as stock for sale by retail. Such treatment is something short of an actual sale.

This case demonstrates the advantage of sales tax planning. The taxpayer — a manufacturer — used the method of placing goods into stock for sale by retail to his advantage. As this involves payment of tax before the goods are sold, it does not always result in reducing a tax liability. Normally, in order to avoid paying tax in advance of sales, taxpayers resort to consignment or bailment techniques.

Goods Applied to a Person's Own Use

Sales tax is payable on taxable goods manufactured, purchased or imported under quotation of certificate and applied to a taxpayer's own use, unless the goods so used are exempt.
Examples of goods applied to a taxpayer's own use include office equipment, motor vehicles, saleable merchandise given away free of charge, and in-house printed matter produced for use in a business.

In recent years, a number of cases have established clear principles regarding "goods applied to own use". However, the Nimrod Theatre case raised doubts as to the liability of persons regarded as manufacturers of goods applied to their own use.

The Commissioner contended Nimrod Theatre was liable for tax on theatre props it manufactured for its own use. The Board of Review decided Nimrod Theatre was not a manufacturer for sales tax purposes as the theatre props were not produced in the course of a business involving the manufacture of goods for sale. However, the Commissioner considers that persons producing printed matter for their own use are not entitled to follow the Nimrod Theatre decision.

Situations circumventing the "applied to own use" liability include:

- the selling of 13 items of merchandise for the price of 12;
- where saleable merchandise is sold together with a display medium for the one amount.

Imported Goods

A liability attaches to taxable goods at the time of entry for home consumption unless the importer quotes his sales tax certificate or claims conditional exemption.

When tax is payable on imported goods at the point of entry for home consumption, Sales Tax Assessment Act (No. 5) stipulates that the sale value for tax shall be:

(a) Value for duty; plus

(b) Customs duty applicable; plus

(c) 20% of (a) plus (b).

The value for duty (a) is generally the invoice price, F.O.B. from the overseas supplier.

Sometimes an importer operating on a low profit margin and selling by retail will be competitively disadvantaged by the above-mentioned statutory sale value. This situation may be overcome by establishing an interposed wholesale company to import the goods under quotation of its sales tax number. If the price charged by the interposed wholesale company is not less than an arm's length price, that price will represent an acceptable sale value.

Leased Goods

Leased goods are normally acquired at a price including sales tax. A manufacturer who leases taxable goods manufactured by him, or a wholesaler who uses tax free stocks for leasing, will incur a sales tax liability on the lease.

Taxable goods attract a liability when first leased. Tax is payable on the "fair and reasonable amount" having regard to the terms of the lease and the market value of the goods.

In practice, the Taxation Office will accept either of the following sale values:

(i) the fair wholesale value of the goods when first leased; or

(ii) a value equal to the progressive leasing changes until the amount on which tax has been paid reaches a fair wholesale value.

If the second method is adopted, tax is not payable on any leasing charges in excess of the fair wholesale value. Where goods are leased in exempt circumstances, such as an "aid to manufacture" or to an exempt body, tax is payable only on any "taxable" portion of the fair wholesale value relating to leasing arising in taxable circumstances.

For example, a machine having a fair market value of $100,000 is leased as follows:

Lease to A —	Lease rentals $20,000 —	A quotes his sales tax certificate
Lease to B —	Lease rentals $60,000 —	B does not claim sales tax exemption
Lease to C —	Lease rentals $50,000 —	" —

Tax would be paid by the lessor on the value of rentals paid by B and on the first $20,000 of rental value paid by C. Thereafter, no further tax will be payable on the equipment.

Sale Value

Sales tax is payable on what is called the sale value of the goods, so the determination of the sale value is an essential step in establishing the amount of tax payable

The general concept of the legislation is that tax is payable on the equivalent of a fair wholesale price. Therefore, where goods are sold by wholesale, tax is payable on the full selling price Tax is payable on a fair wholesale market value where a manufacturer:

(a) sells goods by retail, or
(b) transfers goods into stock for retail sale, or
(c) applies goods to his own use.

Wholesale Sales

As was previously indicated, where goods are sold by wholesale, the sale value is the amount for which the goods are sold. Accordingly, the sale value includes any costs incurred in bringing the goods into the form or condition in which they are marketed Any process applied to goods prior to wholesale sale forms part of the taxable sale value.

Freight, Insurance and Other Charges For Services

Although in recent years amendments have been made to the sales tax law to overcome tax avoidance arrangements concerning charges for services, a separate charge for delivery or insurance does not necessarily form part of the sale value

Where the terms of wholesale sale provide that the property or title to the goods passes before delivery — for example, ex-vendor's warehouse — delivery or insurance charges will not form part of the taxable sale value

On the other hand, where goods are wholesaled for a delivered price, and title to the goods passes on delivery to the purchaser's premises, the costs of delivery or insurance are not excluded from the taxable sale value

Discounts

Settlement Discounts

As sales tax is payable on the wholesale selling price, any discounts allowed against that price will reduce the sale value on which tax is payable

Where tax is paid on the sale value of goods sold by wholesale, and a cash or other discount is subsequently allowed, the sale value reduces and the wholesaler is entitled to a sales tax rebate or refund

If a discount is allowed from the retail price, the sale value does not change and no rebate or refund is available.

Incentive Allowance

A manufacturer or wholesaler may grant an allowance which effectively reduces the selling price of goods previously sold by him These benefits have various names, such as long-term incentives, volume rebates or co-operative advertising allowances.

The sales tax rebate depends on whether the incentive payment is a price reduction or a contractual arrangement separate from the sale of goods If the incentive is a price reduction, a sales tax rebate is available

Retail Sales

Where a manufacturer retails goods, the sales tax liability is calculated on a sale value equal to a wholesale selling price. If the manufacturer sells similar goods by wholesale, the manufacturer calculates the sale value for the retail sale on the same basis as if the goods were sold by wholesale

A similar liability arises where a wholesale merchant who has purchased goods free of sales tax sells the goods by retail. In these circumstances, the wholesale merchant's liability on the sale is on the price for which he would have sold by wholesale.

In accordance with the principles enunciated by the Board of Review, the sale value of goods sold by retail is the amount for which the goods would have been sold by wholesale under similar terms and conditions as the retail sales If, for example, wholesale selling prices vary according to the quantity of goods purchased, this factor needs to be considered in determining the sale value of retail sales.

Wholesale Merchants

Stock — Tax-Free or Tax-Paid

A person who sells goods principally by wholesale is required to quote a sales tax certificate on all goods purchased for sale While payment of tax is deferred on goods eventually sold by retail under this arrangement he is not required to pay tax at time of purchase, the value on which tax is payable is generally higher than it would have been if tax was paid when purchasing the goods

A registered person who sells goods principally by retail may have a class (or classes) of goods which are sold almost exclusively in exempt circumstances. By making application to the Taxation Office for permission to quote sales tax certificate under Regulation 14(2) he may be able to acquire this class (or classes) of goods free of tax and overcome the problem of applying for recurring refunds of tax.

A different situation arises with a trader with an essentially retail operation In these circumstances the retailer pays tax on goods purchased for general or common stock. However, by interposing an associated wholesale company which sells only to the retail business at cost, tax becomes payable at a later time, generally without paying any more tax than he would have paid to his supplier.

These arrangements are alternatives. It is important to review all of the business activities and accounting arrangements of the enterprise before settling on the most advantageous method available under the existing law.

An added benefit from the interposed wholesale company situation is the facility to sell goods in tax-free circumstances, e.g. to manufacturers or visitors from other countries

Agency Arrangements — Indirect Marketing Arrangements

A facility previously available for the reduction of tax by entering into a principal and agent relationship ceased in May 1985 following amendments covering indirect marketing arrangements (see page 6).

Where goods are sold by retail by a person (not being a manufacturer) under agency or floor plan arrangements, the retailer is required to be registered for sales tax and to pay tax on a fair market wholesale value of the goods when sold.

Under the indirect marketing arrangement provisions, the retailer is required to quote his sales tax certificate when purchasing the goods and to pay tax when the goods are sold. Although the sales made under agency or floor plan arrangements remain retail sales, they are deemed to be "sales of goods by wholesale" for sales tax purposes.

The values upon which tax may be payable under an indirect marketing arrangement were indicated in an interim ruling by the Taxation Office to be:

(a) where no wholesale sales of these goods takes place, tax is payable on a sale value of cost into store plus 20%. Cost into store includes royalties, packaging and any other costs required to bring the goods into a marketable condition;

(b) where wholesale sales have previously been made of these goods, tax should be accounted for on a sale value equal to retail price, less agent's commission (treated as tax inclusive);

(c) where arm's length wholesale sales are made that are comparable to sales under indirect marketing arrangements, the arm's length price is accepted as the wholesale value for indirect marketing sales.

Retailer/Wholesaler

A retailer/wholesaler is a person whose sales are made principally by retail. A retailer/wholesaler who pays tax to a supplier of, say, spare parts does not account to the Taxation Office for tax on retail sales, but is required to pay tax on wholesale sales of those spare parts less a rebate of tax previously paid. The rebate is claimed monthly in the sales tax return, and the net amount of tax payable is forwarded to the Taxation Office.

Where a tax free stock of spare parts is held, arrangements can usually be made with the Taxation Office for the adoption of an arbitrary method of calculating the sales tax payable on retail sales. This method involves calculation of a weighted average percentage to be deducted from the retail selling price to arrive at the fair wholesale value of the goods sold by retail. Any wholesale sale will be subject to tax on the selling price, the amount of tax being shown on the sales invoice.

Royalties — Patent Rights — Copyrights — Franchise Fees — Trade Mark Usage

The general principle of sales tax law is to levy tax on a wholesale value that reflects costs attributable to the production and distribution of goods.

The law contains a provision designed to include in the taxable sale value of goods all royalties paid in connection with the manufacture, purchase, wholesale sale, etc. of goods.

Where taxable goods are manufactured or sold subject to the payment of a royalty, the sale value on which tax is payable shall include such amount as in the opinion of the Commissioner is the value of the royalty. Because some royalties are payable by persons who are otherwise not liable to account for tax on taxable goods, special provision has been made to tax those royalties.

For example, if a royalty is paid by a retailer for the distribution right of taxable goods, tax will be payable on the royalty at the same rate as that applying to the goods which are sold. The tax on the royalty paid by the retailer is a new and additional tax.

The definition of a royalty is broad enough to catch many payments made in respect of taxable goods, such as the supply of knowledge or assistance, as well as the commonly-accepted forms of royalties. The legislation is not restricted to anti-avoidance legislation.

Where a payment for a royalty covers taxable goods and other matters, there is to be an apportionment of the amount attributable to the goods.

Royalties payable in respect of exempt or excluded goods (second hand goods) will not ordinarily attract tax. However, where these payments have been made in connection with a scheme to avoid tax otherwise payable, the royalty is deemed to have been made when the goods were new taxable goods.

It is clear that certain royalties such as franchise fees will require careful consideration to determine whether they are made in respect of taxable goods and attract tax or relate to some other service and not attract tax.

Classification of Goods

All goods subject to sales tax are taxable at the general rate (currently 20%) unless specifically covered by one of the schedules to the Sales Tax (Exemptions and Classifications) Act, where classifications are referred to as items.

Exempt Goods — First Schedule

The First Schedule specifies items under which classes of goods are exempted from sales tax.

Exemptions fall into two categories:

(a) those which apply to goods irrespective of the purpose for which used — unconditional exemption; and

(b) those which apply to goods only when used for a specified purpose, or by a specified type of organisation — conditional exemption.

Taxable Goods

Second Schedule — Goods Taxable at 30%

This schedule contains items covering a variety of goods including jewellery, cosmetics, photographs and photographic equipment, radio and television receivers, sound and video recorders and players.

Third Schedule — Goods Taxable at 10%

This schedule includes goods of a household type, industrial hand tools, equipment for servicing motor vehicles, equipment for constructing, maintaining or repairing buildings and other structures, certain films to be screened for non-advertising purposes, and certain foodstuffs such as ice cream and biscuits.

Fourth and Fifth Schedules — Goods Taxable at 20%

Sixth Schedule — Goods taxable at 10%

Alcoholic wines and similar alcoholic goods excluding beer (as defined).

Classification Arrangements

The classification of goods as exempt, or taxable at a rate other than the general rate, depends upon whether they fall within a particular item in the schedules. The classification may depend, for example, on the use, or principal use, of a product or the type of purchaser who normally purchases goods of that kind. In other cases, it may depend upon whether the product falls within a specified product category.

To avoid overpaying tax or underpaying, which may result in a taxpayer making a retrospective tax payment without ability to recover the tax, it is important that careful consideration be given to the sales tax classification of goods. In addition, the difficulty of challenging a Taxation Office decision on classification (mentioned later) emphasises the need for precise classification examinations.

In reviewing sales tax classifications, it is important to note whether the relevant provision specifies a use, a primary and principal use, an exclusive use, or refers to goods by a specific name or particular kind. Unfortunately, as the expressions used have been introduced on a piecemeal basis during the past 40 years, they are not always consistent.

Where a rate of tax can be reduced on a product or an exemption obtained, a trader has, in many cases, alternatives:

(1) maintain the tax-inclusive selling price, retaining the saved tax as added profit, or

(2) reduce his tax-inclusive selling price and thus obtain a marketing advantage.

These alternatives and the problems outlined earlier indicate the need for careful review of product classification.

Aids To Manufacture and Auxiliaries to Aids to Manufacture

Manufacturers, and persons who process goods for manufacturers (who fall within the category of a "wholesale merchant"), are entitled to purchase their manufacturing plant and equipment free of tax whether the goods being manufactured are exempt or taxable.

Definitions of "aids to manufacture" and "auxiliaries to aids to manufacture" are contained in the Sales Tax Exemptions and Classifications Act, referring specifically to goods used by manufacturers in the course of conducting a business, and in the Sales Tax Regulations (Reg. 4) for the benefit of registered persons.

The processor (wholesale merchant) referred to above who processes goods for a manufacturer is able to quote his sales tax certificate to purchase aids to manufacture (and auxiliaries) free of tax. If not registered for sales tax, he is not able to purchase aids to manufacture and auxiliaries free of tax.

A manufacturer of exempt goods who is not required to register for sales tax may purchase aids to manufacture free of tax by furnishing his supplier with an exemption certificate in an approved form.

Goods which may be purchased tax free under the aids to manufacture provision include machinery, implements and apparatus used primarily and principally in the course of manufacturing goods, and extends to equipment used between the point at which the initial raw materials are extracted, or first treated, to the point at which the goods produced are in a condition ready for sale or lease by the manufacturer or for application to his own use.

Apart from actual processing equipment, the definition broadly extends to goods used primarily and principally in materials handling or storage within the manufacturing premises, in packaging, in testing the quality or specifications of the goods being manufactured, or in disposing of waste substances of manufacturing operations.

Specific exclusions from the aids to manufacture exemption include road vehicles of the kind ordinarily used for the transport of persons or goods, goods ordinarily used as office equipment, food preparation equipment [illegible] in hotels, restaurants, and take-away food outlets and vending machines a[illegible]parts thereof.

Manufacturers of savoury snacks, confectionery, bread, cakes, biscuits or pastry for sale by wholesale are not debarred from purchasing food preparation equipment free of tax as aids to manufacture.

Whether equipment qualifies for exemption as an aid to manufacture (or auxiliary) depends on the proposed primary and principal use/s at time of purchase. In the case of consumable substances, however, exemption only applies to the quantities actually used in manufacturing operations.

As can be seen, a purchasing officer needs to be informed on the scope of the aids to manufacture exemption provisions and the manner in which plant is used in a company's operations. Where a doubtful situation arises on the purchase of major equipment, e.g. a computer, careful consideration is required to ensure the correct treatment for sales tax purposes.

Deferring Sales Tax

Apart from ensuring that sales tax is not overpaid, it may be possible to arrange transactions so as to legally defer the payment of tax. Deferment may be arranged by:

(a) sending out goods on consignment or bailment;

(b) interposing a related wholesale company (see page 13).

Bailments and Interposed Wholesale Companies

As sales tax is payable by the 21st day of the month following the occurrence of a taxable transaction, cash flow restrictions often dictate the consideration of deferment opportunities. Deferment of tax payment may be properly effected by arranging for the person liable for the tax to place goods with a retailer on bailment or consignment.

In a number of industries, including the motor vehicle industry, wholesalers or manufacturers have formal bailment arrangements to delay the payment of sales tax until a sale is made to the user of the goods.

In other circumstances, retailers sometimes defer the payment of sales tax by interposing an associated wholesale company, with the result that tax is not paid to the Taxation Office until the month after the retail sale of the goods.

Miscellaneous Matters

Penalties

Additional tax, or penalty, is imposed by the law in maximum terms, but it is within the authority of the Taxation Office to reduce the penalty or waive it for reasons which are considered sufficient. Although standard rates of penalty are generally followed in similar situations, the level of penalty can sometimes be further reduced by written or oral representations.

The law provides for a penalty up to 200% of the tax underpaid where sales are omitted from returns or wrongly shown in returns and tax underpaid.

Where returns are not lodged by the due date, a penalty imposed by a Court normally follows prosecution action taken by the Taxation Office.

Where tax is paid late, a statutory charge of 20% per annum applies and the Tax Office is generally reluctant to reduce this impost.

Objections and Appeals

Under the current sales tax law, a taxpayer has a right of objection against the "sale value" of goods where the Taxation Office has issued an assessment or required sales tax to be paid on particular goods (but see proposed changes to law, page 3)

The right of objection does not extend to the classification of the goods.

As a general rule, the classification of goods is determined in a recovery action taken by the Commissioner where the taxpayer has denied the liability for the tax. However, it was established recently that action may be taken in a State Supreme Court for declaratory relief where the classification of goods is at issue (Nomad Industries of Aust. Pty. Ltd. v F.C. of T. 28th July, 1983).

In the proposal for amendment to the law announced on 20th August, 1981 it was envisaged that wider rights of objection will be available to a taxpayer, and to his customer, following a notice of liability from the Commissioner with which either of these persons disagree.

Communicating with the Taxation Office

Taxpayers who lodge monthly sales tax returns will at some stage experience an investigation of their sales tax affairs by a member of the Taxation Office. The regularity of the investigations depends on several factors, but the frequency is usually between three and five years.

During the course of this audit-type investigation, it is advisable to ensure that all information made available to a tax officer is provided by the public officer or a person nominated by him. Many employees are not correctly informed on the activities of a business or its products, nor are they necessarily aware of the implications of technical questions asked of them. Accordingly, only authorised personnel should provide information requested by Taxation Officers.

Furthermore, some situations require the assistance of a sales tax specialist to ensure that the interests of the business are fully protected. Touche Ross staff are available to provide guidance and assistance on these occasions.

41 **Surgical instruments and appliances, n.e.i., (and parts therefor) and surgical materials, n.e.i., being instruments, appliances or materials which are of a kind—**

(i) sold exclusively or principally by manufacturers or distributors of such instruments, appliances and materials; and

(ii) used exclusively or principally in hospitals or by medical practitioners, optometrists or persons registered as physiotherapists under a law of a State or Territory of the Commonwealth, but not including the following articles:—

Air cushions; atomizers

Bed rests; bed tables; brackets

Chairs, bedside

Depilatory forceps; dispensing plant; drip feed lamps

Electric urns; enemas; eye-baths, eye droppers and eye shells

Kettles

Linen cupboards

Magnifying lenses; measure glasses; medicament bottles and glasses; microscopes which are not for use in hospitals or by medical practitioners or medical students

Name plates; nasal douches; nipple aerators

Restraint apparatus, viz., anklets, wristlets, straps and sheets; rubber finger stalls; rubber surgical syringes

Scales, baby weighing and personal; sprays, disinfectant; staining bottles; surgery and gate lamps

Towel cupboards, hangers and stands

Ward cupboards, lockers and chairs; wash basins and stands (Acts Nos 1 to 9)—16 August 1967

Surgical instruments and appliances, n.e.i. (and parts therefor) and surgical materials, n.e.i., being instruments, appliances or materials which are of a kind—

(i) sold exclusively or principally by manufacturers or distributors of such instruments, appliances and materials; and

(ii) used exclusively or principally in hospitals or by medical practitioners, but not including the following articles:—

Air cushions; atomizers

Bed rests; bed tables; brackets

Chairs, bedside or commode

Depilatory forceps; dispensing plant; drip feed lamps

Electric urns; enemas; eye-baths, eye droppers, eye shells and eye shades

Kettles

Linen cupboards

Magnifying lenses; measure glasses; medicament bottles and glasses; microscopes which are not for use in hospitals or by medical practitioners or medical students

Name plates; nasal douches; nipple aerators

Pessaries

Restraint apparatus, viz., anklets, wristlets, straps and sheets; rubber finger stalls; rubber surgical syringes

Scales, baby weighing and personal; sprays, disinfectant; staining bottles; surgeons', nurses' and attendants' aprons, gowns and overalls; surgery and gate lamps

Towel cupboards, hangers and stands

Ward cupboards, lockers and chairs; wash basins and stands—26 October 1933

First Schedule *Division VII* **Drugs, Medicines and Medical and Surgical Goods**

41 **Surgical instruments and appliances, etc.**—*continued*

contd

Surgical instruments and appliances, n.e.i., (and parts therefor) and surgical materials, n.e.i., being instruments, appliances or materials which are of a kind—

(i) sold exclusively or principally by manufacturers or distributors of such instruments, appliances and materials; and

(ii) used exclusively or principally in hospitals or by medical practitioners, but not including the following articles:—

Air cushions; atomizers
Bed rests, bed tables; brackets
Chairs, bedside or commode
Depilatory forceps; dispensing plant; drip feed lamps
Electric urns; enemas; eye-baths, eye droppers, eye shells and eye shades
Kettles
Linen cupboards
Magnifying lenses; measure glasses; medicament bottles and glasses; microscopes which are not for use in hospitals or by medical practitioners or medical students
Name plates; nasal douches; nipple aerators
Restraint apparatus, viz., anklets, wristlets, straps and sheets; rubber finger stalls; rubber surgical syringes
Scales, baby weighing and personal; sprays, disinfectant; staining bottles; surgeons', nurses' and attendants' aprons, gowns and overalls; surgery and gate lamps
Towel cupboards, hangers and stands
Ward cupboards, lockers and chairs; wash basins and stands—1 May 1942

Surgical instruments and appliances, n.e.i., (and parts therefor) and surgical materials, n.e.i., being instruments, appliances or materials which are of a kind—

(i) sold exclusively or principally by manufacturers or distributors of such instruments, appliances and materials; and

(ii) used exclusively or principally in hospitals or by medical practitioners or persons registered as physiotherapists under a law of a State or Territory of the Commonwealth, but not including the following articles:—

Air cushions; atomizers
Bed rests; bed tables; brackets
Chairs, bedside or commode
Depilatory forceps; dispensing plant; drip feed lamps
Electric urns; enemas; eye-baths, eye droppers, eye shells and eye shades
Kettles
Linen cupboards
Magnifying lenses; measure glasses; medicament bottles and glasses; microscopes which are not for use in hospitals or by medical practitioners or medical students
Name plates; nasal douches; nipple aerators
Restraint apparatus, viz., anklets, wristlets, straps and sheets, rubber finger stalls; rubber surgical syringes
Scales, baby weighing and personal, sprays, disinfectant, staining bottles; surgeons', nurses' and attendants' aprons, gowns and overalls; surgery and gate lamps
Towel cupboards, hangers and stands
Ward cupboards, lockers and chairs; wash basins and stands—19 August 1954

41 **Surgical instruments and appliances, etc.**—*continued*

contd *Surgical instruments and appliances, n.e.i., (and parts therefor) and surgical materials, n.e.i., being instruments, appliances or materials which are of a kind—*

(i) sold exclusively or principally by manufacturers or distributors of such instruments, appliances and materials; and

(ii) used exclusively or principally in hospitals or by medical practitioners or persons registered as physiotherapists under a law of a State or Territory of the Commonwealth, but not including the following articles:—

Air cushions; atomizers
Bed rests; bed tables; brackets
Chairs, bedside
Depilatory forceps; dispensing plant; drip feed lamps
Electric urns; enemas; eye-baths, eye droppers and eye shells
Kettles
Linen cupboards
Magnifying lenses; measure glasses; medicament bottles and glasses; microscopes which are not for use in hospitals or by medical practitioners or medical students
Name plates; nasal douches; nipple aerators
Restraint apparatus, viz., anklets, wristlets, straps and sheets; rubber finger stalls; rubber surgical syringes
Scales, baby weighing and personal; sprays, disinfectant; staining bottles; surgery and gate lamps
Towel cupboards, hangers and stands
Ward cupboards, lockers and chairs; wash basins and stands—14 August 1963

This item does not specifically mention medical or ophthalmic instruments and appliances, but in view of the significance of the term 'medical practitioners', which includes surgeons, physicians, oculists, pathologists, radiologists, etc., all of whom are required by law to register as 'medical practitioners', the term 'surgical instruments, appliances and materials' is interpreted as including instruments, appliances and materials used by all medical practitioners.

In the following list of goods which are treated as coming within the scope of the item, names (such as knives, scissors, saws, chisels, rasps, spoons, syringes and mallets) which are capable of being applied both to surgical goods and non-surgical goods should be read as referring only to *surgical* goods, e.g. 'surgical knives', 'surgical scissors', etc.

41 *contd* **Surgical instruments and appliances, etc.**—*continued*

Goods ruled to be **EXEMPT** under item 41

NOTE—Goods for use, and not for sale, by a public hospital or by a hospital which is carried on by a society or association otherwise than for the purpose of profit or gain to the individual members of the society or association, are exempt under item 81 (1), First Schedule.

Diagnostic instruments and appliances (not covered by any other item or sub-item in this Schedule):

Albuminimeters, albuminometers (S.T.R. 44/33)
Ampoules (S.T.R. 44/33)
Apparatus for determining sedimentation speed of red corpuscles (S.T.R. 44/33)
Centrifuges (S.T.R. 44/33)
Cuprosaccharimeters (S.T.R. 44/33)
Duodenal outfits (S.T.R. 44/33)
Dynamometers (S.T.R. 44/33)
Electro-cardiographs
Glass cavity blocks (S.T.R. 44/33)
Haemocytometer pipettes (S.T.R. 44/33)
Haemocytometers (S.T.R. 44/33)
Haemoglobinometers (S.T.R. 44/33)
Haemometers (S.T.R. 44/33)
Hangdrop slides (S.T.R. 44/33)
Indicanometers (S.T.R. 44/33)
Mechanical stages for use as diagnostic instruments, sold for use in hospitals or by medical practitioners or medical students (S.T.R.'s 44/33, 38/44)
Microphonendoscopes (S.T.R. 44/33)
Microtomes (S.T.R. 44/33)
Petri dishes (S.T.R. 44/33)

41 *contd* Goods ruled to be **EXEMPT** under item 41—*continued*

Diagnostic instruments etc.—continued
- Platinum loops (S.T.R. 44/33)
- Pneumo-thorax apparatus (S.T.R. 44/33)
- Polygraphs and oscillotonographs (S.T.R. 44/33)
- Saccharometers (S.T.R. 44/33)
- Sphygmograph (S.T.R. 44/33)
- Sphygmonamometers (S.T.R 44/33)
- Spirometers (S.T.R. 44/33)
- Stethoscopes (S.T.R. 44/33)
- Ureometers (S.T.R. 44/33)
- Urinacidimeters (S.T.R. 44/33)
- Urine test stands and cabinets (S.T.R. 44/33)
- Urinometers (S.T.R. 44/33)
- Vascosimeters (S.T.R. 44/33)

Ear instruments and appliances:
- Audiometers. (These goods are used in diagnosing and testing deafness) (S.T.R. 12/54)
- Auriscopes (S.T.R. 44/33)
- Bags for politzerization (S.T.R. 44/33)
- Ear hooks (S.T.R. 44/33)
- Gallon's whistles (S.T.R. 44/33)
- Myringotomes (S.T.R. 44/33)
- Rarefacteurs (S.T.R. 44/33)
- Sound boxes (S.T.R. 44/33)

Fracture apparatus and equipment:
- Bed Cradles (S.T.R. 44/33)
- Pelvic rests (S.T.R. 44/33)
- Slings (S.T.R. 44/33)
- Splinting: splints (S.T.R. 44/33)
- Suspension apparatus (S.T.R. 44/33)

Nasal instruments and appliances:
- Adenotomes (S.T.R. 44/33)
- Conchotomes (S.T.R. 44/33)
- Elevators (S.T.R. 44/33)
- Eustachian bougies (S.T.R. 44/33)
- Nasal dilators (S.T.R. 44/33)
- Nasal septum gauges (S.T.R. 44/33)
- Nasal swab carriers (S.T.R. 44/33)
- Septotomes (S.T.R. 44/33)
- Thermal apparatus

Ophthalmological instruments, orthoptic apparatus and eye instruments and appliances:
- Acuity tests—appliance used for holding illuminated letters and slides for testing patients' eyes (S.T.R. 22/38)
- Amblyoscope—instrument used for exercising the muscles of eyes of patient suffering from squint
- Apparatus for stereophotographing the anterior segment of the eye
- Austral hydraulic unit (S.T.R. 2/51)
- Austral junior unit (S.T.R. 2/51)
- Austral orthoscope (S.T.R. 2/51)
- Austral senior unit (S.T.R. 2/51)
- Axis test disc for astigmatic eyes
- Binocular synchronizer—an instrument for use in treating defective eyesight (S.T.R. 47/37)
- Binocular telescopic magnifiers
- Birch-Hirschfeld radiation lamps
- Birch-Hirschfeld retinal photometer
- Bierke Punktal trial case with trial frame
- Bjerrum screens (S.T.R. 14/36)

41 *contd* Goods ruled to be **EXEMPT** under item 41—*continued*

Ophthalmological instruments, etc.—continued

British refracting unit (S.T.R. 2/51)
Cataract spoons (S.T.R. 44/33)
Cheiroscopes (S.T.R. 5/42)
Cilometer (S.T.R. 3/41)
Colour scotometers (S.T.R. 44/33)
Coloured light phoria demonstration apparatus (S.T.R. 22/39)
Convergence gauge
Co-ordinascope (S.T.R. 2/51)
Corneal microscopes
Corneal trephines (S.T.R. 44/33)
Cystotomes (S.T.R. 44/33)
Diagnostic set—consisting of a retinoscope and an ophthalmoscope
Diploscope, large or stand (S.T.R. 22/39)
NOTE—The hand diploscope is not covered by this item.
Dr Well's cards, for use by oculists, optometrists, etc. (S.T.R. 14/36)
Drumer stereo camera
Electric eye magnets (S.T.R. 44/33)
Eye needles and eye spuds (S.T.R. 44/33)
Eye ointment rods (S.T.R. 44/33)
Ferree Rand projector (S.T.R. 3/41)
Gullstrand ophthalmoscopes
Gullstrand slit nitra lamp
Hand slit lamp—used for minute examination of the surface of the eye
Herschel double prism with Landolts graduation
Hertel reflecting exophthalmometer
Hess differential pupilloscope
Hess hammer lamp fitted for translimination
Illuminated test cabinets (S.T.R. 3/41)
Illuminating apparatus with high voltage filament lamp
Illuminating apparatus with low voltage nitra lamp
Instrument stand for use with Refractor (S.T.R. 3/41)
International test type charts
Interpupillary gauge
Javal grids (S.T.R. 6/42)
Keratometer—an instrument used to measure the curvature of the eye
Koeppe eye microscope
Koeppe eye radiation apparatus
Lachrymal dilators (S.T.R. 44/33)
Lamp for projectochart (S.T.R. 5/36)
Lange sclerotic lamp
Large simplified Gullstrand ophthalmoscope arranged as a parallax refractionometer
Lens measures (S.T.R. 44/33)
Maddox rods (S.T.R. 44/33)
Monocular telescopic magnifiers
Moving picture synoptophore, and electric generator for use with the telerotor control thereof (S.T.R. 22/39)
New variable prism stereoscope (S.T.R. 22/39)
Nordenson retinal camera
Ophthalmometer—used for the same purpose as a keratometer
Ophthalmoscopes (S.T.R. 44/33)
Optophore or Sharp Crawford amblyoptic training device (S.T.R. 22/39)
Orthoptic test kit comprising various articles used by optometrists in the diagnostic testing of visually handicapped persons (R. 5/72)
Perimeters (S.T.R. 44/33)
Phorometer (S.T.R. 5/36)
Phoropter—combined phorometer and trial case
Prism stereoscopes Sp. Cell (S.T.R. 14/36)

41 *contd* Goods ruled to be **EXEMPT** under item 41—*continued*

Ophthalmological instruments, etc.—continued

Projecto-chart lens series (S.T.R. 5/36); Projecto-screen (S.T.R. 5/36)
Punktal sight testing disc
Pupilometers (S.T.R. 44/33)
Refractor—similar to phoropter
Remy separator—model designed for use in consulting rooms by oculists and optometrists (S.T.R. 22/39; S.T. 82/35)
NOTE—Other models of the Remy separator are not covered by this item
Retinoscopes (S.T.R. 44/33)
Salzer demonstration eye
Sclerectomy punches (S.T.R. 44/33)
Spatulas (S.T.R. 44/33)
Stereo orthoptor (S.T.R. 5/36)
Stereograms and cards for stereoscopes exempt under this item (S.T.R. 22/39)
Stock-Maddox phorometer
Strabismus and iris hooks (S.T.R. 44/33)
Strain tester
Swann Cole comparator cards (S.T.R. 14/36)
Swann Cole stereograms for use by oculists, etc. (S.T.R. 14/36)
Synoptiscope—instrument used in training the eye muscles of patients suffering from squint (S.T.R. 22/38)
Synoptophore, and transparencies therefor (S.T.R. 22/39)
Telescopic magnifiers and Erggelet horseshoe foot; Telescopic spectacle trial cases
Test series of stereograms (for grading binocular vision) (S.T.R. 22/39)
Test type holders; Test types and charts (S.T.R. 44/33)
Thermal apparatus
Third hand magnifiers (S.T.R. 44/33)
Three-needle tests (S.T.R. 5/42)
Tonometers (S.T.R. 44/33)
Training stereoscope (S.T.R. 22/39)
Transformer for use with projecto-chart (S.T.R. 5/36)
Transformer for use with stereo orthoptor (S.T.R. 5/36)
Traquairs targets and vertical rotary prisms, for use by oculists, optometrists, etc. (S.T.R. 14/36)
Trial cases and frames (S.T.R. 44/33); Trial contact glasses
Triplex illuminating apparatus with low-voltage nitra lamps
Turville infinity balance test (S.T.R. 22/39)
Ulbrick chamber depth micrometer
Undines (S.T.R. 44/33)
Universal Beilschowsky prism apparatus
Variable prism stereoscope (S.T.R. 22/39)
Vertex refractionometer
Viehoff spectacle frame gauge
Vogt red-free lamp; Vogt slit arc lamp
Wessely keratometer
Worth's four dot test (S.T.R. 22/39)
'Zeiss Spectacle Magnifier' (S.T.R. 2/50; S.T.R. 82/35)

Miscellaneous surgical instruments, appliances and materials of a kind sold for use exclusively or principally in hospitals or by medical practitioners (and parts therefor):

‡Acupuncture needles (R. 1/84)
‡Acupuncture associated equipment, viz—
Acupunctoscope
Acupunctural anaesthesia apparatus
Dermal hammers
Models of human body for use in locating acupuncture points and sold principally to medical practitioners
Stimulators or stimulos being devices used to send an electric current into acupuncture needles and to locate acupuncture points on the skin (R. 1/84)
Aerial systems (S.T.R. 44/33)
Air pressure and vacuum plant and equipment

41 *contd* Goods ruled to be EXEMPT under item 41—*continued*

Miscellaneous surgical instruments, etc.—continued

Amphojel continuous drip apparatus sold to doctors and hospitals for use in administering Amphojel in serious cases of ulcer of the stomach (S.T.R. 9/40)
Anaesthesia apparatus and appliances (S.T.R. 44/33)
Anaesthetic and anaesthetist's tables and trolleys (S.T.R. 44/33)
Anaesthetising cabinets (S.T.R. 3/35)
Anatomical models (S.T.R. 44/33)
Anti-pressure cushion, used in conjunction with bed pans (S.T.R. 2/40)
Apparatus for applying plaster-of-paris casts (S.T.R. 44/33)
Applicators for the Kromayer lamp
Applicators L-6
Arm baths (S.T.R. 6/45)
Aspirators (S.T.R. 44/33)
Batiste and jaconette (S.T.R. 3/35)
Bed pans and bottles
Bed pan warming cabinets
Beds, special mechanical (e.g., for surgical or for maternity purposes)
Bilroth cloth (protective tissue) (S.T.R. 5/36)
Blanket warmer cabinets (S.T.R. 3/35)
Blanket warmers
Blood transfusion apparatus and appliances (S.T.R. 44/33)
Bone plates and screws (S.T.R. 44/33)
Breast pumps which are actuated by a motor and which are used principally in hospitals (S.T.R. 2/51)
Breast tray dishes (S.T.R. 6/45)
'Canny Ryall' and 'Janet' glass and metal nozzles (S.T.R. 22/39)
Canulas (S.T.R. 44/33)
Carrel Dakin apparatus (S.T.R. 44/33)
Catheter boxes, gauges, tray and washers (S.T.R. 44/33). Catheter funnels (S.T.R. 22/39)
Catheters (S.T.R. 44/33)
Chisels (S.T.R. 44/33)
Clamps (S.T.R. 44/33)
Clinical thermometers and cases therefor (S.T.R. 44/33)
Curette and perineorrhaphy tables
Curettes (S.T.R. 44/33)
De Vahl Davis autovalve—used by physicians for blood transfusions, etc. (S.T.R. 18/39)
Directors (S.T.R. 44/33)
Dissectors (S.T.R. 44/33)
Doctors' bags—being bags lined with washable leather and having immovable compartments for surgical instruments and surgical dressings. They are also fitted with removable washable cloth containing pockets to accommodate bottles and instruments (S.T.R. 13/52)
Douche cans
Dressing and instrument trays, dishes, jars, canisters, boxes, drums (S.T.R. 44/33)
Drop bottles (S.T.R. 44/33)
Electro-cardiographic records (S.T.R. 45/38)
Empyema tubes (S.T.R. 44/33)
Enuresis treatment appliances (S.T.R. 3/57)
Examination and illumination lamps, including operating theatre lights, e.g., Scialytic, Hollophane panel, and special portable lights, and batteries therefor e.g. Eveready battery No. U10 (S.T.R. 44/33; S.T.R. 3/67)
Examining and operating tables, chairs, couches and stools (S.T.R. 44/33)
Exercise equipment used for therapeutic purposes, viz:—
A. & M. Henry Pedal Exerciser Model W14
Carters Portable Exercisers Models 308A & 308B
Ebco Pedal Exerciser Model PE401 (Ebco Medical Pty Ltd)
Met-A-Lite Pedal Exerciser Model A21 (Met-A-Lite Manufacturing Co. Pty. Ltd.)
Met-A-Lite Portable Leg Exerciser Model A45 (Met-A-Lite Manufacturing Co. Pty. Ltd.)

41 *contd* Goods ruled to be **EXEMPT** under item 41—*continued*

Miscellaneous surgical instruments, etc.—continued

Exercise equipment used for therapeutic purposes—*continued*

Pedalex (Bietmanas Health Equipment Pty. Ltd.)
Pedelex (G. R. Nickels) (R. 4/74)

Faradic stimulators (R. 1/77)
Fergusson specula (S.T.R. 22/39)
Finger cots (S.T.R. 44/33)
Flame photometers designed specifically for use in clinical analysis (R. 1/77)
Foment bowls (S.T.R. 6/45)
Forceps (S.T.R. 44/33)
Galvanic machines (S.T.R. 4/49)
Galvano-cauteries (S.T.R. 44/33)
Gargle mugs (S.T.R. 6/45)
Heala Ray apparatus (S.T.R. 24/38)
Heating apparatus used in diagnosis (S.T.R. 44/33)
Hewitts Airway (S.T.R. 22/39)
Holder, can and stand for forceps used for lifting instruments from sterilizer
Hospital enamel-ware, tin-ware, and utensils not covered by any other item or sub-item in this Schedule (S.T.R. 44/33)
Hot air apparatus for legs, arms and body (S.T.R. 44/33)
Human osteology and anatomical models (not including charts) (S.T.R. 44/33)
Incubator sterilizer, hot air sterilizer, steamer sterilizer and water bath sterilizer, used for pathological work in hospitals and diagnostic laboratories (S.T.R. 33/36)
Infra Red compressors, Infra Red generators, Infa Red ray, Ultra Violet ray and Combined Infra Red ray and Ultra Violet ray units which are imported or sold for use in hospitals or by medical practitioners (S.T.R. 3/49)
Infusion and irrigator stands and trays
Instrument cabinets, tables and trolleys, and tables and wagons for dressings; Instrument cases; Instrument hooks (S.T.R. 44/33)
Insufflators sold for use in hospitals or by medical practitioners (S.T.R. 54/37) (*See also* Insufflators ruled to be *not exempt* under this item)
Insufflators Kabierski's, and Rauchfuss (S.T.R. 54/37) (*See* note to previous ruling)
Invalids' feeding cups, being specially designed vessels for feeding invalids (S.T.R. 5/39)
Irrigators (S.T.R. 44/33)
Kidney dishes (S.T.R. 6/45)
Knives, knife containers, knife handles (S.T.R. 44/33)
Lancets (S.T.R. 44/33)
Ligatures, ligature carriers, jars, reels and winders (S.T.R. 44/33)
Lister adjustable mattress, Lister mechanically operated bed (S.T.R. 2/36)
Lotion bowl stands and trolleys (i.e., stands and trolleys with which lotion bowls are fitted and used)
Lotion jars and bottles
Mallets (S.T.R. 44/33)
Microscopes which are actually imported or sold for use in hospitals or by medical practioners or medical students
Microscopic re-agents—stains or dyes used in the microscopic examination of bacteria in the diagnosis of sickness or disease in human beings (S.T.R. 3/41)
Mist O2 Gen Aerosol therapy tent unit (Model H.T.-15-5). This unit is used in respiratory therapy (S.T.R. 1/64)
Mouth gags (S.T.R. 44/33)
Needles, needle cases (S.T.R. 44/33)
Operating caps and face masks (S.T.R. 44/33)
Operating bowls (S.T.R. 6/45)
Oxygen stands and trolleys
Pipe-line anaesthetic service
Plaster cabinets (S.T.R. 3/35)
Plaster shears (S.T.R. 44/33)
Portable light baths (S.T.R. 44/33)
Post-mortem gloves (S.T.R. 24/38)

41 *contd* Goods ruled to be **EXEMPT** under item 41—*continued*

Miscellaneous surgical instruments, etc.—continued

Probes (S.T.R. 44/33)
Punches (S.T.R. 44/33)
Prostatic bugs, used only by surgeons during surgical operations (S.T.R. 4/41)
Quartz lamp—bedside unit
Quartz lamps (air-cooled or water-cooled or combination air-cooled and water-cooled) for production of ultra-violet rays for medical purposes } which are imported or sold for use in hospitals or by medical practitioners
Quartz lamps with wall brackets and fixtures
Radium emanations and the platinum containers in which they are held
Raspatories (S.T.R. 44/33)
Rasps (S.T.R. 44/33)
*Rectal tubes for use with douche cans (S.T.R. 8/43)
Respirators (S.T.R. 44/33)
Resuscitators, 'C' size, manufactured in Australia, as sold by Elliotts and Australian Drug Ltd (S.T.R. 4/40)
Resuscitators, 'C' size and 'J' size, Sparklet Brand (S.T.R. 4/40)
The resuscitators in the foregoing rulings are appliances by means of which appropriate gases are released from small 'bulbs' for administration to sufferers from respiratory failure and for stimulating the respiratory functions (S.T.R. 4/40)
Retractors (S.T.R. 44/33)
Saline infusion apparatus and appliances (S.T.R. 44/33)
Saline solution cabinets (S.T.R. 3/35)
Sapoderm surgical (S.T.R. 2/63)
Saws (S.T.R. 44/33)
Scales for weighing foods for hospital patients (S.T.R. 44/33)
Scalpels, scalpel cases (S.T.R. 44/33)
Scissors (S.T.R. 44/33)
Scoops (S.T.R. 44/33)
Sea tangle tents (S.T.R. 22/39)
Serrefines (S.T.R. 22/39)
Sinus and wound nozzles (S.T.R. 44/33)
Snares (S.T.R. 44/33)
Sparklet pocket carbon dioxide snow outfit (S.T.R. 4/40)
Spectrophotometers designed specifically for use in clinical analysis (R. 1/77)
Spoons (S.T.R. 44/33)
Sputum mugs (S.T.R. 6/45)
Soda-lime—used principally in anaesthesia and breathing apparatus, in the absorption of carbon dioxide (S.T.R. 10/40)
Solution stands
Sprays (S.T.R. 44/33)
Steam-heated blanket cabinets
Steam kettle—a cylindrical container for use as a dressing kettle and, when fitted on a mobile stand with pipe attachment, for producing steam for inhalation by diphtheria patients (S.T.R. 33/36)
Sterilizers, including water autoclaves, bed-pan, bottle, box, bowl, dressing, dental, glove, instrument, mattress, pan, pad, sputum, and utensil sterilizer pins and boxes (S.T.R. 44/33)
Sterilizing cabinets
Stomach evacuators and tubes (S.T.R. 44/33)
Suction cups (S.T.R. 44/33)
Surgeons' catgut (S.T.R. 44/33)
Surgeons' silk (S.T.R. 44/33)
Surgical oiled silk (S.T.R. 5/36)
Surgical rubber gloves (S.T.R. 44/33)
Suture apparatus (S.T.R. 44/33)
Sutures (S.T.R. 44/33)
Swab jars and buckets (S.T.R. 44/33)

* Signifies that classification is conditional

41 *contd* Goods ruled to be EXEMPT under item 41—*continued*

Miscellaneous surgical instruments, etc.—continued

Swann Cole Comparators (S.T.R. 5/42)

Syringes, but not including rubber surgical syringes (these are specifically excluded from the item) or glass syringes (S.T.R.'s 44/33, 32/37, S.T. 82/35)

Temperature and obstetric charts (S.T.R. 44/33)

Thermo-cauteries (S.T.R. 44/33)

Tongue clips (S.T.R. 44/33)

Tongue depressors (S.T.R. 44/33)

Towel clips (S.T.R. 44/33)

Transport stretchers and patients' trolleys and wheeling tables—as to ambulances for use by hospitals, *see* item 46 (2), First Schedule (S.T.R. 44/33)

Ultra-Short-Wave or Thermo-Ray unit. (This is a unit of a kind which is sold exclusively to hospitals or medical practitioners for use in the Ultra-Short-Wave Radio Frequency treatment of diseases.)

The unit comprises—

(a) a short-wave transmitter, including thermionic valves, transformers, condensers, amp. meters, switch arrangements and coils

(b) an output circuit, including a treatment table with adjustable arm to support the electrodes, slides for adjustable leads, thermo-couple amp. meter, condenser, various leads and electrodes, consisting of flexible metal surfaces covered each side with sponge rubber and terminals to attach leads, or

(c) movable stand and bracket, with non-flexible input and output leads, condenser and thermo-couple amp. meter, flexible tube leads for electrodes;

(d) if only direct current is available, a rotary converter or motor alternator for supply of alternating current (S.T.R. 23/36)

Ultrasonic therapy appliances (R. 1/77)

Ultrays portable electrical surgical unit, used only by surgeons in place of the scalpel (S.T.R. 4/41)

Utensil cabinets (S.T.R. 3/35)

Vaccinators (S.T.R. 44/33)

Vaginal tubes (S.T.R. 8/43)

Walking machines (also known as walking frames) (S.T.R. 3/44)

Ward trolleys (S.T.R. 44/33)

Water sterilizers used for sterilizing, for given periods, water for surgical purposes (S.T.R. 33/36)

'Waterworth Infant Respirator' for applying artificial respiration to new-born infants (S.T.R. 5/49)

Wooden applicators used in taking throat swabs (S.T.R. 1/42)

Wooden tongue blades, depressors, or spatulas (S.T.R. 1/42)

Wound and abscess drainers (S.T.R. 44/33)

Zeiss Pantophos lamp

Pathological laboratories—instruments, appliances and materials of a kind sold for use exclusively or principally by medical practitioners or in, (and parts therefor):

Blood tubes, including blood sugar tubes, digestion tubes, Wintrobe Haematocrit tubes and Westergren tubes (R. 2/71)

Clinical electrophoresis equipment (R. 2/71)

Culture tubes, but not including plain test tubes (R. 2/71)

Diagnostic kits and replacement chemicals and materials therefor, but not including test tubes or glass droppers (R. 2/71)

Diagnostic reagents and chemicals, including Benedict's reagent, Drabkin's reagent, 4—Amino-phenazone reagent, Nessler's reagent for blood testing and Glacial aldehyde free acetic acid (but *see also* Not Exempt ruling under this item, "Reagents and chemicals . . .") (R. 2/71)

Greenfield spinal monometer tubes (R. 2/71)

Histological wax marketed for pathological use in embedding specimens (R. 2/71)

Immunoelectrophoresis equipment (R. 2/71)

Microscopical stains and dyes (R. 2/71)

Goods ruled to be **EXEMPT** under item 41—*continued*

Pathological laboratories—instruments, etc.—continued

Pipettes of the following classes:—
- B.B.L. non-electric automatic pipettes
- Biopette non-electric automatic pipettes
- Blood pipettes
- Capillary pipettes
- Micro pipettes
- Opsonic pipettes
- Ostwald Folin pipettes
- Pasteur pipettes
- Serological pipettes
- Unopette disposable blood diluting pipettes (R. 2/71)

Quality control checks (R. 2/71)

Staining troughs (R. 2/71)

Goods ruled to be **NOT EXEMPT** under item 41

NOTE—Goods ruled to be not exempt under this item may be conditionally exempt under item 81 (1). *See also* item 123.

Absorptiometers—being scientific instruments equipped with photo-electric equipment for accurate photometric analysis of elements in solution (S.T.R. 7/58)

Aplanatic magnifiers and folding magnifiers

Arm chairs

Babies' baths (S.T.R. 44/33)

Babies' soothers (S.T.R. 44/33)

Baskets and trays (metal) for holding hospital utensils

Bath cabinets, including professional, American and Milton, except those of a portable type for local treatment in hospitals or by medical practitioners

Beds, household type (S.T.R. 3/35)

Bed bottle and bed pan racks and stands

Binocular magnifiers

Chiropodist's instruments, materials, etc.:
- Bunion chiropody machines
- Bunion correctors, Bunion reducers (S.T.R. 44/33); Bunion shields, Bunion trainers
- Chiropodists' record cards
- Corn planes, corn razors
- Cuticle pushers
- Foot easers (S.T.R. 44/33)
- Heel easers
- Heel gripper (S.T.R. 18/39); Heel grips; Sure Grip Heel Grip (S.T.R. 18/39)
- Hones and strops
- Instep protectors—appliances worn inside the shoe to relieve pressure
- Osteology charts
- Pedograph outfits
- Spatulas, forceps, probes, unless they are of a kind specified in paragraphs (i) and (ii) of this item (S.T.R. 35/37)
- Toe correctors—devices to correct or relieve foot deformities
- Walkeven pads—worn inside the hell of the shoe to prevent 'walking over'

Chart board cabinets

Chest or lung protectors—being pads of woollen material worn as a protection for weak chests

Chiropractic tables (R. 4/74)

Clinical camera (covered by item 36, Second Schedule)

Colorimeters—being scientific instruments equipped with photo-electric equipment for accurate photometric analysis of elements in solution (S.T.R. 7/58)

Combination fluid pessaries (S.T.R. 38/36)

Combined ultrasonic therapy/Faradic stimulator appliances (R. 1/77)

Cresalo Lamp (Sigma)—a vaporizing lamp (S.T.R. 12/39)

Cro Pax products:
- Bunion shields, not medicated
- Corn and callous file
- Heel balancers, to correct crooked walking and 'run-over' heels

41 *contd* Goods ruled to be **NOT EXEMPT** under item 41—*continued*

Cro-Pax products—*continued*

Heel clingers, for preventing shoes from slipping
Heel cups, whether wrapped, boxed or unboxed
Heel cushions
Heel liners, to prevent shoes slipping
Heel protectors, for women's shoes—these are worn outside the heels of women's shoes to protect the heels from scratches and scars—the 'protectors' may be readily detached and are not intended to remain permanently in position
Hose savers, to prevent shoes slipping at the heel
Insoles, arch rest; insoles, cork felt; insoles, duro smooth; insoles, hygienic, insoles, metatarsal; insoles, lambswool; insoles, spon-gee
Instep pads, moleskin
Toe strates (S.T.R. 18/39)

Doyne Occluder or shield—an attachment for spectacles to exclude light from the eye it covers (S.T.R. 9/40)

Dressing kettle racks and trolleys

Dr Harley products, viz:—
Bunion correctors; bunion shield; bunion trainers; toe correctors (S.T.R. 18/39)

Ear cornets, ear trumpets, ear speaking tubes and electrical hearing aids—but *see* item 42B, First Schedule (S.T.R. 44/33)

Exercise equipment as follows—
Ender's Bocondi Exercise Machine
Exercise cycles, viz.—
Breville Health Bikes
Carters Cyclette
Health Master—model 161
Indi Exercise Cycle
Malvern Star Exercise Cycle
Monark Bicycle Ergometer
Morrison Xerciser
Repco cycle Ergometer
Wilma Exercise Cycle
Relaxa Gym (K. & A. Products)
Repco Treadmill
Rowing machines
Trim Gym (K. & A. Products) (R. 4/74)

Fairyfoot heel easer; Fairyfoot instep protector, Fairyfoot walkeven pads (S.T.R. 18/39)

Finger stalls, leather (S.T.R. 15/39)

First-aid stretchers (S.T.R. 7/42)

Flame photometers which are not designed specifically for use in clinical analysis (*see also* exempt ruling under this item) (R. 1/77)

Furniture (steel, metal or wood), e.g., work tables, ward tables, nurses' desks, stools and chairs, fifth-leg hospital ward beds

General purpose pipettes (R. 2/71)

Glass and metal spirit lamps (S.T.R. 22/39)

Glass funnels, not being catheter funnels (S.T.R. 22/39)

Glass medicine tubes (S.T.R. 22/39)

Graduated measures and funnels of the household type even if made of monel metal or stainless steel (S.T.R. 6/45)

Heart table—excluded from this item because it is a bed table (S.T.R. 9/40)

High frequency violet ray apparatus (S.T.R. 8/40)

Hot water bottles (S.T.R. 44/33)

Indicator solutions (R. 2/71)

Infants' feeding cups and feeders (S.T.R. 44/33)

Inhalers, viz.:—
Pag junior hand inhaler; Jerrofan pocket inhaler, Dritax hand inhaler—articles used by private persons for home treatment (S.T.R. 7/38)

Interference measuring apparatus, viz.:—
Abbe demonstration microscope

41 *contd* Goods ruled to be **NOT EXEMPT** under item 41—*continued*

Interference measuring apparatus—*continued*
- Abbe dilatometer
- Apparatus for testing the plane-parallelism of glass plates
- Fabry-Perot interferometer
- Fire-damp interferometer
- Laboratory interferometer
- Portable gas and liquid interferometer
- Pulfrich interference measuring apparatus; Pulfrich interference stage with variable air stratum
- Zehnder-Mach interferometer

Iodine brushes (S.T.R. 15/39)
Iodine diffusers (S.T.R. 37/38)
Insufflators or powder sprays used in the destruction of coackroaches and other vermin, for spraying the face after shaving, for contraceptive purposes or in vaginal hygiene (S.T.R. 54/37)
Lamps, analytical
Lamps, quartz, for producing rays for commercial purposes
Length measuring instruments, viz.:—
- Abbe comparator
- Capillary measuring microscope
- Comparison microscope for spectra
- Negative measuring microscope CG

Lenses, focussing
Linen trolleys
Liquid soap dispensers
Litmus books
Medicine droppers (Sigma) (S.T.R. 12/39)
Mortuary tables
Nasal olives (S.T.R. 22/39)
Needle sharpeners for use in sharpening hypodermic and blood-bank needles (S.T.R. 2/47)
Optical measuring instruments, viz.:—
- Deflection reader for moving mirror instruments
- Konimeter
- One and two circle crystal goniometers

Orthoptic apparatus:
- Binocular test of Cantonnet
- Hand diploscope
- Hand stereoscope
- Hand separator
- Kinetic stereoscope
- Pigeon Cantonnet stereoscope (S.T.R. 22/39)

Pessary introducer (S.T.R. 22/39)
Photometers and auxiliary photometric apparatus:
- Colorimetric and absorption measurements on liquid
- Colour measurements by Ostwald's method with Kruger's auxiliary apparatus
- Comparator for the recording photometer
- Fluorescence measurements
- Gas nephelometry
- Glass measurements with the glossimeter
- Photometric recording photometer
- Photometric measurements
- Reflection measurement with the sphere reflectometer with diffuse illumination
- Reflection measurements and measurements of blackening
- Stepped diaphragm condenser
- Turbidity measurements with the turbidimeter

Photo-Micrographic units
35 millimetre camera for use in photo-micrography (S.T.R. 15/51)
Punktal demonstrators
Punktal trade mark reader
Q Ray radio active dry compress (and not exempt under item 42 (13)) (S.T.R. 1/47)

41 *contd* Goods ruled to be NOT EXEMPT under item 41—*continued*

Razors (mechanical shavers, safety razors and safety razor blades are covered by item 31 of the Second Schedule) and razor hones (S.T.R. 44/33)

Reagents and chemicals used primarily and principally in industrial laboratories, including mercuric thiocyanite solution, Fehling's solution, Nessler's reagent for ammonia testing, Picric acid solution and standard phenol (R. 2/71)

'Rein' audio tester sets—used by vendors of deaf aids (S.T.R. 45/38)

Refractometers:

Abbe refractometer, butter refractometer, crystal refractometer, dipping refractometer, hand sugar refractometer, jewellers' refractometer, milk fat refractometer, Pulfrich refractometer, refractometer for teaching and practice, refractometer for the sugar and oil industries, refractometer with variable refracting angle, tomato refractometer, works refractometer

Safety pins (S.T.R. 44/33)

Shin guard of perforated aluminium with pads at top and bottom, and strapped to the leg with webbed strapping (S.T.R. 10/40)

Soiled dressing bag stands (three legged)

Solution bowls (S.T.R. 22/39)

Spectrophotometers which are not designed specifically for use in clinical analysis (see also exempt ruling under this item) (R. 1/77)

Spectroscopes and spectrographs:

Autocollimating spectroscope
Comparison spectroscope for colour technology
Grating spectroscope with 12 x 9 cm camera
Hand grating spectroscope
Hand spectroscope with test-tube condenser
Hand spectroscope
Instructional spectrograph with divided circles
Laboratory comparison spectroscope
Lame Schumm grating spectroscope
Professor Haschek's autocollimating grading spectroscope
Quartz spectrograph for clinical work
Spectrographs for chemists
Spectrograph for the visible spectrum
Spectrograph with test tube condenser
Spectroscope with 90 degrees deviation
Tele-spectroscope
Three prism spectrograph
Wave-length grating spectroscope

Suspensory bandages (S.T.R. 44/33)

Swab bucket stands

Syringes, glass, for use by public in treating ear and venereal diseases—note also that rubber surgical syringes are not exempt under this item

Tea pots, billies, jugs, tea or coffee pails, casseroles (S.T.R. 6/45)

Teething bands (Sigma) (S.T.R. 12/39)

Telescopic spectacles (but *see* item 42 (111))

Test tubes (S.T.R. 22/39)

Thermostatic control valves for regulating the temperature of water

Throat brushes (S.T.R. 22/39)

Transparent cover for refractors—used to cover refractors when they are not in use (S.T.R. 9/40)

Tuning forks (S.T.R. 44/33)

Vaccination shields (S.T.R. 44/33)

Vaporizer and accessories therefor, viz.:—

Batteries, bulb and dropper, included in Levering's nasal vaporizer and vapor outfit (S.T.R. 8/38)

Vertometer—used for marking and analysing optical lenses (S.T.R. 9/40)

Ward screens, water faucets, whirling sprays, wrist straps

Watvic IX—5 inch Oilmerst Industrial X-ray apparatus (S.T.R. 10/42)

42 **Surgical appliances (and parts therefor), viz.:—**

(1) **Abdominal belts** (Acts Nos 1 to 9)—30 October 1941
Abdominal belts—26 October 1933

Goods ruled to be **EXEMPT** under item 42 (1)—
Surgical abdominal belts, viz.:—
Appendicitis belt. Pads are fitted to the belt to exert a pressure over the wound caused by the abdominal operation, to remove the tendency to ventral hernia
Belts for use in preventing the falling of the organs or in alleviating that condition
Hernia belt, for use in alleviation of ventral hernia
Kidney belt, for use in supporting floating kidneys and in holding the kidneys in position
Obstetric binder which is actually a belt (S.T.R. 10/40)

(2) **Absorbent cotton wool, gauzes and lint** (Acts Nos 1 to 9)—1 May 1942
Absorbent cotton wool, gauzes and lint—26 October 1933

The goods specified in this sub-item are covered by it only when for sale to hospitals, medical practitioners, or chemists or when put up in packets for sale as hospital or surgical absorbent cotton wool, gauzes or lint (S.T.R. 3/37)

Goods ruled to be **EXEMPT** under item 42 (2)—
Absorbent cotton wool balls put up for sale in cartons by Johnson & Johnson Pty. Ltd. (S.T.R. 5/49)
Absorbent cotton wool put up for sale in packets by Cotton Dressings Pty. Ltd. (S.T.R. 12/42)
'Bandeze' a surgical gauze (S.T.R. 10/41)
Saxon and Sentinel absorbent cotton (S.T.R. 22/39)
Surgical gauze cut into pieces of about 15 cm. square and marketed as 'Dental napkins—for dental, surgical and optical work' (S.T.R. 7/46)

Goods ruled to be **NOT EXEMPT** under item 42 (2)
Sentinel Cotton Vanity (S.T.R. 18/39)

(3) **Adhesive plaster and strapping** (Acts Nos 1 to 9)—1 May 1942
Adhesive plaster and strapping—26 October 1933

Goods ruled to be **EXEMPT** under item 42 (3)—
Adhesive Medicated Moleskin, for heel blisters, etc. (S.T. 82/35)
Adhesive Surgical Felt, medicated (S.T. 82/35)
Bandaid adhesive plaster
Dr Scholl's Products—
Adhesive foam
Adhesive moleskin
Chiropody adhesive felt
Felt corn pads
Foam cushion pads
Latex foam corn shields
Protecto cushions
Self-adhesive anti-pressure pads
Self-adhesive felt corn pads
Tarso-pads for bunions (S.T.R. 6/63)
Handi-tape—short lengths of adhesive plaster with a small pad of absorbent gauze attached thereto and stated to be ideal for cuts, blisters and other small wounds (S.T.R. 19/39)
Harley's products, viz.:—
Adhesive bunion pads (S.T. 82/35)
Adhesive stockinette, flesh coloured, for strapping (S.T.R. 18/39)
Chiropodist self adhesive felt pads (S.T. 82/35)
Surgical felt, medicated (S.T. 82/35)
Jade field tape, an antiseptic adhesive plaster
Johnson's corn pads—Isinglass, Rubad (S.T.R. 6/63)
Leukoplast (S.T.R. 22/38)
Medicated chiropodists felt (S.T. 82/35)
Medicated corn and bunion pads (S.T. 82/35)

42 *contd* Goods ruled to be **EXEMPT** under item 42 (3)—*continued*

Medicated felt-adhesive (S.T. 82/35)
Medicated felt-saponis (S.T. 82/35)
Sentinel adhesive, regular and watershed (medicated) (S.T.R. 22/39)
Slick speedy first aid dressing (S.T.R. 10/41)
Watkins corn pads, being adhesive plaster pads with adhesive tape (S.T.R. 7/43)
Zinc oxide felt plasters (S.T. 82/35)
Zinc oxide plasters (S.T. 82/35)

Goods ruled to be **NOT EXEMPT** under item 42 (3)—
Chiropodists felt, plain (S.T. 82/35)

(4) (Omitted by Act No. 157, 1979, s. 3(b))

(5) **Artificial eyes** (Acts Nos 1 to 9)—30 October 1941
Artificial eyes—26 October 1933

(6) **Artificial limbs** (Acts Nos 1 to 9)—30 October 1941
Artificial limbs—26 October 1933

(7) **Bandages and bandage winders** (Acts Nos 1 to 9)—1 May 1942
Bandages and bandage winders—26 October 1933

Goods ruled to be **EXEMPT** under item 42 (7)—
Bandex, an aseptic gauze bandage (S.T.R. 7/38)
Cro-Pax watershed handy bandage (S.T.R. 18/39)
Grey calico triangular bandages for sale as medical and first-aid equipment (S.T.R. 9/44)
'Mastisac' bandage (S.T.R. 8/42)
Sentinel gauze bandage; Sentinel handy bandage; Sentinel watershed bandage (S.T.R. 18/39)

Goods ruled to be **NOT EXEMPT** under item 42 (7)—
Crepex surgical dressing (S.T.R. 13/37)
Griptite, an adhesive rubber strip used for securing bandages placed on cuts, etc., on the fingers and toes (S.T.R. 18/36)

(7A) **Bath seats of a kind used by invalids or aged persons** (Acts Nos 1 to 9)—19 August 1954

(7B) **Colostomy, ileostomy and supra-pubic appliances; urinals made principally of rubber or other pliable material** (Acts Nos 1 to 9)—19 August 1954

(8) **Crutches** (Acts Nos 1 to 9)—30 October 1941
Crutches—26 October 1933

Goods ruled to be **EXEMPT** under item 42 (8)—
'Quadruped' walking aid, comprising a centre adjustable shaft with handle and four points of contact to the ground through four short slightly splayed legs (S.T.R. 3/64)
'Tripod' walking aid, also referred to as a 3-legged crutch (S.T.R. 3/64)

(9) **Elastic bandages, knee caps and stockings** (Acts Nos 1 to 9)—1 May 1942
Elastic bandages, knee caps and stockings—26 October 1933

Goods ruled to be **EXEMPT** under item 42 (9)—
Ankle strapper—an elastic bandage for relief of sprained ankles and strained ligaments (S.T.R. 35/37)
Cro-pax products, viz.:—
Ankle and arch support—an elastic bandage; arch bands (for holding ligaments and small bones in position); callous remover and metatarsal support, made of flesh coloured elastic fastened to a pad which supports the metatarsal arch (S.T.R. 18/39)
Dr Harley products, viz.:—
Ankle strapper, made of flesh coloured woven silk elastic; met. brace, a flexible elastic band for binding the foot, with or without a sponge rubber dome to support the metatarsal arch (S.T.R. 18/39)

42 *contd* Goods ruled to be **EXEMPT** under item 42 (9)—*continued*

Met. bands and met. binders (Harley Surgical Appliance Co. Pty Ltd)—used to bind the foot across the ball and instep to prevent the spreading of the transverse arch (S.T.R. 35/37)

Met. brace — an elastic bandage for binding the feet to prevent foot spread (S.T.R. 35/37)

(10) **Invalid chairs, invalid carrying chairs, invalid wheeled lounges and lounge chairs, invalid tricycles including motor propelled invalid wheel chairs and invalid tricycles; spinal carriages and other invalid hand carriages; wheeled beds of the kind used by invalids** (Acts Nos 1 to 9)—30 October 1941

Invalid chairs—26 October 1933

Invalid chairs, invalid carrying chairs, invalid wheeled lounges and lounge chairs, invalid tricycles including motor propelled invalid wheel chairs and invalid tricycles; spinal carriages and other invalid hand carriages; wheeled beds of the kind used by invalids—26 October 1933

(11) **Spectacles and eye-glasses (and cases and wipers therefor), but not including goggles, sun glasses, field glasses or similar optical goods** (Acts Nos 1 to 9)—1 May 1942

Spectacles, eye-glasses and lorgnettes (but not including goggles, sun glasses, field glasses and similar optical goods) and parts therefor—25 October 1935

Spectacles, eye-glasses and lorgnettes (and cases and wipers therefor), but not including goggles, sun glasses, field glasses or similar optical goods—7 December 1935

Goods ruled to be **EXEMPT** under item 42 (11)—

Contact glasses—thin saucer-shaped shells of optical glass which are worn under the eyelid in direct contact with the eye (S.T.R. 5/36)

‡Contact lens cases (S.T.R. 2/67); Contact lens carrying case (R. 1/84)

Lorgnettes (S.T.R. 7/42)

Prismatic recumbent spectacles (S.T.R. 1/52)

'Telescopic Spectacles'—these spectacles correct defective vision (S.T.R. 1/52)

Tinted spectacles which correct defective vision (R. 1/77)

Goods ruled to be **NOT EXEMPT** under item 42 (11)—

Fancy leather spectacle cleaners.—These goods are not of a kind supplied by opticians as spectacle wipers (S.T.R. 3/42)

Magnifying spectacles which do not correct defective vision (S.T.R. 1/52)

Prescription sun glasses which do not correct defective vision (S.T.R. 40/38) (R. 1/77)

Spectacle purses of 'Glomesh', 'Oroton' or 'Ornum Mesh' (S.T.R. 3/66)

(12) **Surgical boots, braces and irons** (Acts Nos 1 to 9)—30 October 1941

Surgical boots, braces and irons—26 October 1933

Goods ruled to be **EXEMPT** under item 42 (12)—

Ankle corset (S.T.R. 51/37); Dr Harley ankle corset (S.T.R. 18/39)

Ante-met band—for supporting the metatarsal arch of the foot (S.T.R. 51/37)

Cro-Pax arch supports; Cro-Pax flexible arch supports (S.T.R. 18/39)

Dr Harley foot supports, viz.:—

Child's support; Footeaser; Graduate No. 5; Graduate support; Inner arch support; Lightweight surgical metatarsal support; Premier arch support; surgical support; triple arch support; Truform arch support (S.T.R. 18/39)

Dr Scholl's foot appliances, etc., viz.:—

Ankle supporters (S.T.R. 51/37); bunion spring; hammer toe spring (S.T.R. 10/38); anterior metatarsal arch supports (S.T.R. 24/38); Korrectos (S.T.R. 24/38)

Foot arch supports (S.T.R. 42/37)

'Honeycomb' metatarsal foot supports (S.T.R. 15/39)

Leather parts for use as replacements on arch supports (S.T.R. 51/37)

Metapads—rubber cushion pads covered with leather and fastened to the insole of a shoe (S.T.R. 9/40)

Marsh's knee splint or Marsh's knee cage. The device has upper and lower sections of leather and is fitted with steel hinges at the knee. It is used to support an injured knee (S.T.R. 10/40)

Ommped foot cushion (with elastic rubber bandage) (S.T.R. 22/39)

Shoulder correction braces (S.T.R. 10/55)

Spinal supports (or braces) and spinal jackets (not being surgical corsets) (S.T.R. 3/44)

Springy rubber arch supports (S.T.R. 51/37)

'Wic' surgical stocking (S.T.R. 57/37)

42 *contd* Goods ruled to be **NOT EXEMPT** under item 42 (12)—
Cro-Pax metatarsal cushions—sponge rubber cushions to be fastened inside shoes (S.T.R. 18/39)
Dr Herbert's pneumatic corn protector (S.T.R. 15/39)

42 (13) Surgical, medical and first-aid outfits (Acts Nos 1 to 9)—1 May 1942
Surgical, medical and first-aid outfits—26 October 1933

The 'surgical, medical and first-aid outfits' to which this sub-item applies comprise—
(a) surgical and medical chests and cases of the kind used principally in hospitals and by surgeons and medical practitioners, e.g., hypodermic cases, ophthalmic cases, blood test cases, urine test cases, pocket medicine cases, large medicine chests and cases; and
(b) first-aid cases and cabinets of the kind used by ambulance societies, life-saving clubs and sporting clubs, and in factories, offices, mines, shops, etc., or for household or private purposes (S.T.R.'s 29/34, 10/38, S.T. 82/35)

Goods ruled to be **EXEMPT** under item 42 (13)—
'Clinitest' urine sugar analysis set (S.T.R. 5/51)
Medicase home medicine cabinet (S.T.R. 24/38)
Monsol first-aid case (S.T.R. 15/39)
New York foot treatment outfit (S.T.R. 5/42)
Pambo first-aid snake-bite outfits (S.T.R. 11/37)
Portable resuscitation equipment, namely—'Air-Viva' resuscitator, 'Ambu' resuscitator, DIH 400 oxygen inhalation unit, DU 500 oxygen doctor's unit, IH 200 oxygen inhalation unit, 'Kiss of Life' oxygen mask, 'Modulaide' first aid and resuscitation kit, 'Oxy-Pack' oxygen pack, 'Oxy-Viva' resuscitator 2, 'Portogen' portable oxygen inhaler, R.F.B. 'Resusci' folding bag Mark II (S.T.R. 2/70)
Sentinel first-aid kits, No. S.K. 50 and M.K. (S.T.R. 18/39)
Snake-bite lancet having a hollow wooden handle which contains permanganate of potash crystals (S.T.R. 22/39)
'Splint-O-Bag' first-aid kit (S.T.R. 5/43)
Walker automatic hypodermic self-injector (S.T.R. 8/53)

Goods ruled to be **NOT EXEMPT** under item 42 (13)—
†Medi-holder, a smoking withdrawal system being a series of cigarette holders scientifically graduated to minimise harmful effects of smoking and **NOT EXEMPT** under item 38 (R.1/85)
Ophthalmic irrigators, marketed as emergency eye wash bottles (S.T.R. 3/68)
Q Ray radio active dry compress (and not exempt under item 41) (S.T.R. 1/47)

(14) Trusses (Acts Nos 1 to 9)—30 October 1941
Trusses—26 October 1933

Goods ruled to be **EXEMPT** under item 42 (14)—
Neo Barrere, a bandage for use by ruptured persons as a retentive (S.T.R. 15/39)

(15) Umbilical belts (Acts Nos 1 to 9)—30 October 1941
Umbilical belts—26 October 1933

(16) Uterine supports, including surgical pessaries (Acts Nos 1 to 9)—8 December 1972
Uterine supports, including surgical pessaries, not being goods covered by item 62 in the Second Schedule to this Act—19 August 1954

(17) *Wigs and hair-pieces for use by a person in respect of whom a legally qualified medical practitioner has certified that the use of wig or hair-piece is necessitated by the loss of hair through sickness or disease (other than naturally occurring baldness) or the effects of the treatment of sickness or disease (Acts Nos 1 to 9)—22 August 1979

42A *Battery-chargers for use exclusively or principally in recharging the batteries of goods covered by sub-item (10) of item 42 (Acts Nos 1 to 9)—22 August 1979

* Signifies that classification is conditional

42B (1) Medical or surgical appliances of a kind used exclusively or principally by persons suffering from sickness, disease or physical impairment for the purpose of alleviating or treating that sickness, disease or impairment or the effects of that sickness, disease or impairment (Acts Nos 1 to 9)—22 August 1979

42 (4) *Articles designed for the alleviation of deafness, but not including articles for public use in buildings or other places—25 October* 1935 *to* 21 *November* 1940

Item 42 (4) was reintroduced on 1 May 1942 by Act 6 of 1942, s. 3(d) and operated until 21 August 1979.

Goods ruled to be **EXEMPT** under item 42B (1)

Artificial ears made of latex rubber (S.T.R. 4/48)
Clinitemp fever detector thermometers for use in visual monitoring of patient's temperature (R. 1/84)
Eye baths (80/5239)
Eye droppers (80/5239)
Medicine glasses (80/5239)
Hearing aids, ear trumpets and speaking tubes
Medicine glasses (80/5239)
Roho Dry Flotation Cushion for use in prevention of bed sores (R. 1/84)
Television deaf aid hearing attachment, being apparatus for attachment to a television set to enable a deaf person using a hearing aid to hear the sound (S.T.R. 6/57)

Goods ruled to be **NOT EXEMPT** under item 42B (1)

Air cleaners and air filters, including electrostatic precipitation types (negative ion generators) (R. 1/84)
Comfort Support articles:—
Bed chair to provide total support for the spine
Contoured back support
Peanut pillow, small contoured pillow
Total spinal support
Tranquillow, contoured pillow (R. 1/84)
Home Spa Units (R. 1/84)
Hushababy-Infant Pacifier being a cassette tape recording of the sounds from the uterus of a pregnant woman (R. 1/84)
†"Pocket Purifier" being a portable water purification system (and **NOT EXEMPT** under either item 38 or 42(13)) (R.1/85)
†"Vibrosaun", a machine designed to aid in combating weight problems (R.1/85)

(2) Parts for goods covered by sub-item (1) (Acts Nos 1 to 9)—22 August 1979

Goods ruled to be **EXEMPT** under item 42B (2)

Batteries put up for sale specifically for use with hearing aids covered by sub-item (1), e.g. Acousticon battery; Rheins hearing aid battery; X55 Special Sonotone battery (S.T.R. 13/39)
*Batteries for use with hearing aids covered by sub-item (1) and not put up for sale specifically for that purpose (S.T.R. 13/39)
Gould "Activair" hearing-aid batteries (R. 1/80)
Twin tinsel flex for use with hearing aids (S.T.R. 3/45)

42C *Goods to be used in the modification of a motor vehicle solely for the purpose of adapting it for driving by a person who is suffering from a physical impairment (Acts Nos 1 to 9)—22 August 1979

* Signifies that classification is conditional

43 (1) Surgical X-ray apparatus and accessories (and parts therefor), but not including accessories of a kind ordinarily used for other purposes (Acts Nos 1 to 9)—1 May 1942

Surgical X-ray apparatus and accessories (and parts therefor), but not including accessories of a kind ordinarily used for other purposes—26 October 1933

Goods ruled to be **EXEMPT** under item 43 (1)—

Acme-international stereoscopes; Acme-international viewing box
Aluminium angle finder
Bari-o-Meal
Barium sulphate 99.5 per cent. for X-ray diagnosis
Bedside Roentgen unit
Bowker X-ray Company fixer—for X-ray films and X-ray papers (S.T.R. 33/36)
Bucky diaphragm tablets
Cathode terminals
Cassettes
Combination fluoroscopic lead and smoked glass spectacles
Combined darkroom illuminator (S.T.R. 2/47)
Coolidge deep therapy X-ray tubes (air cooled and water cooled)
Coolidge tubes
Cord reels made especially for X-ray apparatus
Coronaless overhead systems; coronaless deep therapy reel; coronaless radio-graphic fluoroscopic and therapy generators
Deep therapy lamps
Deep therapy tube stands and protective cylinders
Dental dam (S.T.R. 24/38)
Dental film developing cabinets; dental film developing holders
Dental film mounts, including Gresham mounts, Philmounts, window mounts (S.T.R. 45/38)
Dental film safe
Dental film viewing and filing cabinets
Dental type Coolidge X-ray tubes
Dental X-ray films
Dosage indicators
Dr Hugh H. Young combined G.U. examining, radiographic and operating tables
Drying racks to take X-ray film developing hangers (S.T.R. 2/47)
Exposure rule
Film developing hangers
Film exposure holders
Fluoroscopic Bucky grid, fluoroscopic holders; fluoroscopic lead chair
Fluoroscopic screens
Fustenau intensimeter

43 *contd* Goods ruled to be **EXEMPT** under item 43 (1)—*continued*

Hand fluoroscope
Horlick's Shadow food
Ilford Type NX number 914 safelights (S.T.R. 2/47) (R. 3/73)
Inclined head support
Intensifying screens
Keraphen used in cholecystography (gall bladder radiography) (S.T.R. 15/39)
K.V. coronaless deep therapy equipment; K.V. coronaless deep therapy, radiographic and fluoroscopic equipment
Kodak accelerator anti-therm acid-fixing salt—a special preparation used for fixing X-ray films only (S.T.R. 10/35)
Kodak X-ray fixer—a special preparation for fixing X-ray films only (S.T.R. 7/51)
Lead glass, lead glass goggles, lead glass shields, lead glass spectacles, lead-lined film and plate chest; lead numerals
Leather-covered lead rubber gauntlets
Lipiodol
Magnetic sphere gap
Magnuson type plate tunnels
Metal film loading safe
Metal frame to hold fluoroscopic screen
Milliameter with insulator arm and base
*Motor generator sets for use with deep therapy X-ray apparatus (S.T.R. 9/35)
*Neon gas tubes
Operating fluoroscope
Picker illuminating box
Picker intensifying screen device; Picker lead protective floor screens; Picker palpanum for fluoroscopic work; Picker rubber compression bags
Picker rubber gloves
Plate and cassette tunnels
Potter-Bucky diaphragm (all metal)
Precision potential indicator
Protective face mask
Protective lead rubber; Protective lead rubber aprons
Pyelectan—injected intravenously as a contrast medium in pyelography (S.T.R. 9/40)
Pyelosil (S.T.R. 10/42)
Raper angle meter

* Signifies that classification is conditional

43 *contd* Goods ruled to be **EXEMPT** under item 43 (1)—*continued*

*Rotary converters when sold for use with X-ray apparatus
Self-rectifying Roentgen generator for energizing radiator type tubes
Shadocol
Sinus block
Sinus cassette covers
Stereo-radiographic and fluoroscopic combination tables
Stereo-radiographic and fluoroscopic horizontal tables
Stereo-radiographic and fluoroscopic Roentgen unit
Stereo-radiographic tube stands
Stereo-vertical plate changer
T.E. unit
Tenebryl (used in urography)
Timers (micro and junior)
Transformers for self-rectifying Roentgen generator
Uroselection (used in urography by injection prior to exposure of X-ray film)
Vertical fluoroscopes
Viewing clips (S.T.R. 2/47)
Violi-Bucky diaphragm tables
Water-oil-water system for cooling off deep therapeutic X-ray tubes
Watson new rapid acid-fixer, for fixing X-ray films (S.T.R. 5/36)
Wratten 6B safelights and Ilford Type NX number 914 safelights (S.T.R. 2/47) (R. 3/73)
X-ray aprons made of canvas covered with heavy rubber stock (S.T.R. 24/38)
X-ograph molar packets
X-ray dental film clips
X-ray developer, which is made to a special formula for X-ray work and is not ordinarily used for purposes other than X-ray (S.T.R. 3/35)
X-ray developing tanks, viz., improved wooden developing tanks, Picker six-compartment tanks, four-compartment soapstone tanks, iron-enamel three-compartment tanks, steel-enamel tanks, rubber developing tanks, dental film developing tanks, three-compartment dental film developing tanks, two-compartment glass dental film developing tanks
X-ray tanks—special concrete tanks for use in developing X-ray films (S.T.R. 13/36)
X-ray detector
X-ray film drying cabinet
X-ray film illuminator
X-ray films
X-ray plates
X-ray viewing box
X-ray high frequency generator accessories, viz —cords, auto-condensation handles, fulguration handle with two tips, electrode handle, electrode clamp, hand electrode (diathermy), insulated foot switch, snap hook connector, auto-condensation chair pad, block tin, Leyden jars, high frequency electrodes
X-ray spectrograph

* Signifies that classification is conditional

No. 2

43 Goods ruled to be **NOT EXEMPT** under item 43 (1)—

Baloptcons; barium mixers
Darkroom lamps (S.T.R. 2/47)
Dental film developing clips
Enamelled trays; engraved graduates; engraved tumbler graduates
Ferrotype plates; Ferrotype polishers
Filing envelopes or negative preservers
Film filing cabinets
Filters, copper and aluminium
Fixer of a kind used for othen than X-ray purposes (S.T.R. 3/35)
Floodlights
Hard rubber trays
Hydrometer
Indirect light boxes for dark rooms; intensifier
Lantern slide binders; lantern slide boxes; lantern slide cabinets; lantern slide cover glasses; lantern slide mats; lantern slide plates; lantern slides; light proof blinds (*see also* item 40, Second Schedule)
Mailing tubes
Metal, celluloid or aluminium plate markers, complete marker sets
Moulded graduates
Pedescope—an X-ray machine used by retail boot and shoe merchants in fitting customers (S.T.R. 3/35)
Picker interval clocks; Picker tube racks
Plate developing racks
Printing accessories, viz.:
Trimmers and print rollers, printing frames, printing papers
Reducer; reducing camera for lantern slides
Rubber set brushes (*see also* items 37 and 38, Second Schedule)
Safe lights (*but see* Exempt ruling under this item regarding Wratten 6B safelights and Ilford Type NX number 914 safelights) ruby bulbs and lamps

43 *contd* Goods ruled to be **NOT EXEMPT** under item 43 (1)—*continued*

Second stop clocks
Smoked glass goggles, smoked glass spectacles
Soda scales
Squeegees
Studio scales (R. 3/73)
Tank thermometers; thermometer stirring rods
Time temperature development charts
X-ray exposure envelopes; X-ray lead foil; X-ray reading glasses

(2) **Diathermy apparatus and appliances, and parts therefor** (Acts Nos 1 to 9)—1 May 1942
Diathermy apparatus and appliances, and parts therefor—26 October 1933

Goods ruled to be **EXEMPT** under item 43 (2)—
Diathermy stand which is part of a diathermy apparatus (but not including a trolley or stand which is merely capable of use for diathermy apparatus)
Polytherm and portable high frequency generators: polysine generator

Goods ruled to be **NOT EXEMPT** under item 43 (2)—
Diathermy mains filters (S.T.R. 1/42)
High frequency violet ray apparatus (and not exempt under item 41) (S.T.R. 8/40)

44 ***Oxygen, carbogen, nitrous oxide, ethylene and other medical gases, and any mixture of such gases, for use in hospitals or by medical practitioners or dentists** (Acts Nos 1 to 9)—1 May 1942
Oxygen, carbogen, nitrous oxide, ethylene and other medical gases, and any mixture of such gases, for use in hospitals or by medical practitioners—26 October 1933
Medical gases for use and not for sale by hospitals covered by item 81 (1), First Schedule, are exempt under that item also

Goods ruled to be **EXEMPT** under item 44—
Medical gases sold to private persons on the approval of the attendant medical practitioner (S.T.R. 22/39)

45 **Dental instruments and appliances (and parts therefor) and materials, which are of a kind exclusively or principally sold by manufacturers or distributors of such instruments, appliances and materials for use by dentists or dental mechanics, and *dentures, gold, alloys, amalgams, porcelain, gold inlays, bridges, crowns and other articles for similar dental use, which are to be disposed of (whether in an altered form or condition or not) to patients in the course of dental treatment** (Acts Nos 1 to 9)—1 May 1942
*Dental instruments and appliances (and parts therefor) and materials, which are of a kind exclusively or principally sold by manufacturers or distributors of such instruments, appliances and materials for use by dentists or dental mechanics, and *dentures, gold, alloys, amalgams, porcelain, gold inlays, bridges, crowns and other articles for similar dental use, which are to be disposed of (whether in an altered form or condition or not) to patients in the course of dental treatment—26 October 1933*
Sales by dental suppliers of the undermentioned goods as prepared and put up for use by dentists may be treated as unconditionally covered by this item—
Cements (filling, bridge and crown lining, etc.); copper amalgam; denture bases; denture rubber; gold cased wire for dentures (lined with German silver); lingual bars; mercury, if not covered by item 22, First Schedule; silver alloys
Sales by dental suppliers (whether to other dental suppliers or to dentists or dental mechanics) of goods (other than those specified above) of a kind disposed of by dentists to patients, may also be treated as unconditionally covered by this item (S.T.R. 70/38)

Goods ruled to be **EXEMPT** under item 45—
Berryco separating material—for use by dentists in making models of dentures (S.T.R. 21/39)
Brophy Handpiece Cleanser and Lubricant (S.T.R. 9/46)
*Bulbs for use with dental operating lights, viz.:—
*General Electric (U.S.A.), spotlight, 250 V. 100 W., F.G. 2139—X;
*General Electric (U.S.A.), projection 125, T. 8½/4-250 V. (C.N.S.) Med. Pref., Base Down, 125 W., T. 8½; and
*Mazda projector, gas-filled, 12 V., 100 W., 17 Pref. (P. 28/25), Class F.
*Osram 250 V., 100 W., E.S.B. 1/1 (S.T.R. 3/60)

* Signifies that classification is conditional

45 *contd* Goods ruled to be **EXEMPT** under item 45—*continued*

Dental articulating paper (S.T.R. 1/49)
Dental cabinets—special cabinets for holding dental instruments, etc. (S.T.R. 9/35)
Dental chairs
Dental engines
Dental files, sold principally to dentists for use in filing vulcanized plates, gold plates, etc. (S.T.R. 22/39)
Dental fretsaws—special saws used for cutting dentures (S.T.R. 3/41)
Dental lathes, dental lathe brushes; dental lathe guards; dental lathe stones—for shaping dentures (S.T.R. 3/41)
Dental operating appliances
Dental operating stools which are supplied exclusively by manufacturers of dental instruments and appliances for the use of dentists (S.T.R. 15/39)
Dental press for making dentures (S.T.R. 14/39)
Dentists' instrument tray covers—special paper covers sold exclusively to dentists (S.T.R. 11/37)
Elevators for lifting portions of broken teeth, etc., from gums (S.T.R. 22/39)
Eugaphen (S.T.R. 22/39)
Gas vulcanizer sold to dentists and dental mechanics for use in the manufacture of false teeth (S.T.R. 1/40)
Glassware of a type suitable only for use by dentists and of a kind specified in this item, viz.:—
Dappen's glass—used on dental tray to hold medicaments; a depression in the base of the glass permits of it being turned upside down
Glass cover of a bakelite cotton wool pellet holder—made specially for the pellet holder which is itself exempt under this item
Glass trays—made to a particular size for adjustment to the arm of a dental unit, and used to hold the dentist's instruments, etc., during the treatment of patients
Mixing slabs—made of special hard type of glass, highly polished, used for mixing dental cement
Pestle and mortar—a special type used only by dentists in the mixing of amalgams
Saliva ejector glass tubes—specially shaped for use by dentists in drawing saliva away from the mouth during dental treatment
Spittoon equipment, viz.:—
(*a*) outer bowl, (*b*) finger bowl, (*c*) tumbler holder, (*d*) tumbler—
Articles (*a*), (*b*) and (*c*) can be used only in connection with a complete dental unit.
Article (*d*) is made specially for dental use, the glass being hard and of a particularly good quality; its cost is several times that of the ordinary household tumbler (S.T.R. 41/37)
Glazo (S.T.R. 34/38)
Impression plaster, including regular and quick set impression plaster (S.T.R. 34/38)
Investo brand products, viz.:—
Coarse dental investment, crystal No. 3 dental investment; denture handle; high heat No. 2 dental investment; laboratory polishing powder; new 30-minute artificial stone; para-wax; retractor; superfine No. 1 dental investment; universal dental investment; varnish (S.T.R. 34/38)
Kallodent equipment, for the making of dentures, and comprising—
(i) Injection moulding press;
(ii) Electrical resistance;
(iii) Electrically heated oven;
(iv) Dental flasks;
(v) Dental clamps;
(vi) Flask thermometers;
(vii) Press thermometers;
(viii) Preforms;
(ix) Kaffer D. plaster (S.T.R. 14/39)
Kemdent, G.P.—gutta percha for use in temporary fillings (S.T.R. 3/41)
Lavol mouth wash tablets
Magnus bar strengthener (S.T.R. 22/39)
Matrix retainer—used by dentists as an aid when filling certain teeth (S.T.R. 3/41)
Medicament bottles of a kind exclusively or principally sold by distributors, for use by dentists (S.T.R. 2/40)

R.P.I. First Schedule *Division VII* **Drugs, Medicines and Medical and Surgical Goods**

45 *contd* Goods ruled to be **EXEMPT** under item 45—*continued*

Mercury bath thermometers for use in replacing breakages in dental apparatus known as the 'Buffalo' dental vulcanizer (S.T.R. 16/39)
†Mirrors, intra-oral, for use in photographing dentition (R. 1/84)
Mould guides (S.T.R. 19/39)
Mouth wash tablets, put up for sale in bulk to dentists (S.T.R. 3/41)
Napkin holders used to hold napkins in position on patients' chest (S.T.R. 22/39)
Novacain cups with or without stands (S.T.R. 22/39)
Nu-gold casting alloy; Nu-gold clasp wire (S.T.R. 34/38)
Nu-loy casting alloy (S.T.R. 34/38)
Opal glass stands for medicament bottle (S.T.R. 22/39)
Opal glass trays for instrument cabinets (S.T.R. 22/39)
Operating lights (bulbs and globes)—a group of electric lights mounted on the dental chair or on an adjacent wall bracket; the bulbs are enclosed in a globe made up of a myriad of prisms and lenses and give a shadowless light (S.T.R. 41/37)
'P.O.P.' paste (S.T.R. 34/38)
Palatal bars (S.T.R. 22/39)
Pal-Lin bars (S.T.R. 22/39)
Para-Plasta impression material (S.T.R. 34/38)
Pentagram paper discs—for polishing teeth (S.T.R. 3/41)
Phosphor bronze dental flasks used to hold false teeth during vulcanization (S.T.R. 1/40)
Plaster bowls—pliable rubber bowls used only by dentists for holding plaster during modelling processes (S.T.R. 3/41)
Profix—a temporary dental filling (S.T.R. 9/40)
Prophylactic tooth cleaning pumice tablets
Prophylaxis paste—a pumice paste for rotary cleaning of teeth (S.T.R. 3/41)
Sanitary dental waste receivers, being small cartons sold exclusively to dentists as receptacles for used cotton wool (S.T.R. 11/37)
Separo (S.T.R. 34/38)
Scrapers and chisels used only by dental mechanics in modelling dentures (S.T.R. 3/41)
Shade guides (S.T.R. 19/39)
Show cases—being model dentures which are sold to dentists to enable them to show patients the difference between vulcanite plates and plates made of acrylic resin (S.T.R. 10/42)
Spotlight bulbs—the filament of these bulbs is concentrated at the end of the bulb. They are made specially for dental purposes and are useless for ordinary illumination (S.T.R. 41/37)
Spray bottle, with or without spray—forms part of a complete dental unit. It is specially made for dentists for use in spraying mouth of patient during treatment (S.T.R. 41/37)
Sterilizer and lids thereof—cylindrical in shape and made of glass; a plated instrument stand within holds instruments being sterilized (S.T.R. 41/37)
Trikresok and formalin (S.T.R. 22/39)
'Underwoods' alloying alloy; 'Underwoods' silver alloy (S.T.R. 34/38)
Vulcanizing thermometers for dental vulcanizers. It should be noted that stem thermometers and brass cases therefor are *not* exempt under this item (S.T.R. 22/39)
Wax knives of the kind used by dentists and dental mechanics (S.T.R. 22/39)

Goods ruled to be **NOT EXEMPT** under item 45—
Camel Hair Brushes (S.T.R. 22/39)
Dental book-keeping systems
Dental chair mats (S.T.R. 3/48)
Dental charts—in book form and used by dentists to record in detail the work performed for each patient. Their principal use is to facilitate the rendering of accounts to patients (S.T.R. 3/41)
Dental headrest pads—paper pads used on the headrest of operating chairs for cleanliness (S.T.R. 3/41)
Dental powders, used for holding dentures firmly in the mouth
Glass and metal spirit lamps (S.T.R. 22/39)
Glassware which is in common use and not peculiar to the dental profession
†Photographic equipment of general purpose nature for use by dentists (R. 1/84)
Stem thermometers and brass cases therefor (S.T.R. 22/39)

45A (1) Tooth-brushes and brushes for cleaning dentures (Acts Nos 1 to 9)—7 August 1952

(2) Goods, n.e.i., of a kind used exclusively or primarily and principally in the cleaning of teeth or massaging of gums, but not including—
(a) tooth picks;
(b) tooth pastes, tooth powders, preparations for the cleaning of dentures or other toilet preparations; or
(c) tartar or stain removing pencils
(Acts Nos 1 to 9)—19 August 1954

46 (1) *Machinery and equipment (and parts therefor), for use by life saving clubs, mines' rescue stations and ambulance societies, in connexion with the preservation of human life or the transport of persons for the purpose of medical or surgical treatment (Acts Nos 1 to 9)—26 October 1933

NOTE—The exemption of 'parts' of machinery and equipment, for the purposes of this sub-item, commenced on 7 December 1935

Goods ruled to be **EXEMPT** under item 46 (1)—

Machinery and equipment for use by the transport sections of ambulance societies:
- *Alarm bells and dynamos (S.T.R. 32/34)
- *Ambulance bodies (S.T.R. 32/34)
- *Ambulance purchased by a mining company and stationed in the vicinity of a mine for use in connexion with the rescue and treatment of miners in the event of accidents either underground or at surface workings (R. 2/71)
- *Ambulance purchased for use by the Gawler and District Ambulance, Inc. (S.T.R. 21/39)
- *Kit-bags for first aid outfits (S.T.R. 32/34)
- *Motor accessories and spare parts for use as accessories or parts of ambulance wagons (S.T.R. 32/34)
- *Motor chassis (S.T.R. 32/34)
- *Motor tyres and tubes (S.T.R. 32/34)
- *Rubber air beds and waterproof covers (S.T.R. 32/34)
- *Sirens for use on ambulances (S.T.R. 32/34)
- *Stretchers (S.T.R. 32/34)

Instructional material for use by ambulance societies and life saving clubs:
- *Charts (S.T.R. 32/34)
- *Diagrams (S.T.R. 32/34)
- *Film 'Air Raid Peril'—acquired by the St John Ambulance Brigade Overseas, Victorian Branch, for the purpose of instructing its members in the general scheme of precautions to be taken in the event of a gas attack by enemy aircraft (S.T.R. 8/37)
- *Film imported by the Royal Life Saving Club for use in instructing its members in the latest approved methods of life saving from drowning (S.T.R. 8/37)
- First-aid and home nursing books (S.T.R. 32/34)

Miscellaneous
- *Motor car for use by the Superintendent of a mines' rescue station in New South Wales. The car is used in connexion with the purposes specified in this provision and cars for such use are statutory equipment of New South Wales Mines' Rescue Stations (S.T.R. 40/38)
- *Motor for testing the flow of oxygen through the reducing valve on 'Proto' mines' rescue apparatus (S.T.R. 30/36)
- 'Novita' reviving apparatus—used with the 'Proto' apparatus for administering oxygen to the patient (S.T.R. 30/36)
- 'Proto' mines' rescue apparatus consisting of head gear, rubber breathing bag, oxygen cylinder and metal case of caustic soda (S.T.R. 30/36)
- *Steel look-out towers for use by life saving clubs (S.T.R. 2/40)
- *Surf boats for use by life saving clubs

Goods ruled to be **NOT EXEMPT** under item 46 (1)

The following goods used by ambulance societies, etc., viz.:—

(a) Staff equipment—

Metal uniform fittings for use by ambulance officers. It should be noted, however, that metal uniform fittings purchased for use and not for sale by an Ambulance brigade which has been ruled to be a public benevolent institution under item 81 (1), First Schedule, would be exempt under that item (S.T.R.'s 7/40, 32/34)

* Signifies that classification is conditional

46 (1) Goods ruled to be **NOT EXEMPT** under item 46 (1)—*continued*

contd The following goods used by ambulance societies—*continued*

(*b*) Garage and repair shop equipment—

Disinfectants; hoses and cleaning brushes; materials used for the renovation of ambulance wagons; soap; waxes (S.T.R. 32/34)

(*c*) Miscellaneous—

Ambulance stretchers sold for use in first-aid stations

Motor car for use by an ambulance association for organizing and lecturing classes in first-aid, etc. (S.T.R. 32/38)

Printing and stationery (S.T.R. 32/34)

Receipt and account books (S.T.R. 32/34)

(2) ***Ambulances (and parts therefor) for use by hospitals** (Acts Nos 1 to 9)—26 October 1933

* Signifies that classification is conditional

APPENDIX L

Medical Exhibitions and Conferences held in Australia

APPENDIX L

MAJOR AUSTRALIAN MEDICAL EXHIBITIONS AND CONFERENCES

The principal Australian trade fairs and exhibitions attended by major medical equipment purchasers and decision makers are detailed below.

In many instances, space at the venues is at a premium. Accordingly, in order to secure a good location and sufficient space for exhibits it may be necessary to book space a year in advance.

1. HOSPMEDEX

   This is the largest general medical equipment exhibition in Australia. It is a triennial exhibition held in Sydney at the Sydney Show Grounds. The next exhibition is scheduled for August, 1989.

2. LABEX

   Labex is the major laboratory equipment exhibition and is held twice a year. The exhibition is held in Sydney (August 1988) in the first year and in Melbourne in each second year (September 1987). Organisers are B.P.I. Exhibitions Pty Ltd. Ph: (02) 266 9799.

3. MEDITEX

   Meditex is a clinical, surgical and diagnostic technology exhibition, next scheduled to be held in Melbourne 1988. Again, the organisers are B.P.I. Exhibitions Pty Ltd.

There are a number of other trade fairs or exhibitions associated with professional meetings attended by medial equipment purchasers and decision makers. The better known ones or those attracting the largest number of participants are detailed below:

- The Engineering Physics Science meeting held annually, usually during the month of August.

- The Australian and New Zealand Intensive Care Specialists Show (ANZICS). This is an annual show, usually held during October. Each year the show is held in a different capital city. The show normally attracts between 500-700 delegates.

- The Royal Australian College of Radiologists hold an annual conference. The venue rotates around the capital cities.

- The Cardiac Society of Australia and New Zealand hold an annual conference.

- The Australian Society of Anaesthetics hold an annual conference usually during September. The location rotates around the capital cities. Approximately 1,000 delegates attend.

- The Australian Society of Ultrasound in Medicine and Biology hold an annual conference.

- The Enteral Nutrition Society hold an annual conference in November. It attracts approximately 400 delegates and rotates around all capital cities.

- The Australian Private Hospitals' Association hold an annual congress each May in Sydney.

- The Royal Australian College of Opthamology holds an annual exhibition.

- The Thoracic Society of Australia holds an annual exhibition.

- The Royal Australian College of Surgeons holds an annual exhibition.

- The Royal Australian College of Radiologists holds an annual exhibition.